



**DECKER & COMPANY PLLC**  
CERTIFIED PUBLIC ACCOUNTING

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Warm Springs Business Center • 64 Warm Springs Avenue • Martinsburg, WV 25404

## **INDEPENDENT ACCOUNTANTS' COMPILATION REPORT ON FINANCIAL STATEMENTS**

The Honorable Mayor and Members of the Board  
Corporation of Shepherdstown Waterworks  
Shepherdstown, West Virginia

Management is responsible for the accompanying financial statements of Corporation of Shepherdstown Waterworks, which comprise the balance sheet as of June 30, 2023 and 2022, and the related statements of income and cash flows for the years then ended and the accompanying supplemental information which is presented only for supplemental analysis purposes included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

These financial statements and supplemental information included in the accompanying prescribed form are presented in accordance with the requirements of the Public Service Commission of West Virginia, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Corporation of Shepherdstown Waterworks and the Public Service Commission of West Virginia and is not intended to be and should not be used by anyone other than these specified parties.

*Decker & Company PLLC*

March 19, 2024

Phone 304-263-0200 • Fax 304-263-0737 • [www.deckerandcompany.com](http://www.deckerandcompany.com)

# **WATER UTILITIES**

## **(Class A & B)**

# **ANNUAL REPORT**

## **For Year Ended 2023**

### **For**

**NAME OF UTILITY:** Corporation of Shepherdstown Water Department  
**PHYSICAL ADDRESS:** 104 North King Street, Shepherdstown, WV 25443  
**MAILING ADDRESS:** PO Box 248, Shepherdstown, WV 25443

**NAME OF MAYOR/ CHAIRPERSON/ PRESIDENT:** Arthur J. Auxer, III  
**PHYSICAL ADDRESS:** 104 North King Street, Shepherdstown, WV 25443  
**E-MAIL ADDRESS:**

**UTILITY CONTACT PERSON:** Frank Welch  
**TELEPHONE NO:** 304-876-3322  
**E-MAIL ADDRESS:** [fwelch@shepherdstown.us](mailto:fwelch@shepherdstown.us)

**ACCOUNTING CONTACT PERSON:** Beverly Bennett

**ACCOUNTANT'S MAILING ADDRESS:** PO Box 248, Shepherdstown, WV 25443  
**TELEPHONE NO:** 304-876-2312  
**E-MAIL ADDRESS:** [accounting@shepherdstown.us](mailto:accounting@shepherdstown.us)

## **TO THE**

# **PUBLIC SERVICE COMMISSION**

## **OF**

# **WEST VIRGINIA**

**FOR THE YEAR ENDED:** 06/30/2023

**Utility Class:** A

**Revision Date:**

**Audit Report Filed Date:**

### Utility Description Information

All data entered is for the Annual Report period. The cells that are outlined in black should have data entered into them. Those cells that are shaded not require the utility to enter data since that data will be automatically picked up from the Annual Report Data .

**General Information**

Name: Corporation of Shepherdstown Water Department  
 Address: 104 North King Street, Shepherdstown, WV 25443

Areas Served including County or counties: City of Shepherdstown, Jefferson County

Phone number: 304-876-3322

Fax number: 304-876-9207

Total number of full time employees:	<u>Full Time Employees:</u>	<u>Contract Employees:</u>
Field:	8.00	-
Customer Billing:	0.25	-
Administrative & General:	0.90	-

Gross Annual Revenues	Gross Plant in service	No. of Active Customers
1,791,372	15,518,823	1,787

	# of Water Systems	PWSID #'s
Water Systems	1	WV3301933

Number of :	1. Treatment plant	2. Storage Tanks	3. Booster Stations
	1	2	0

Total storage capacity in M Gallons: 1.4

Total Treatment Capacity in MGD's\*\*: 1

\*\* Million Gallons per Day

Miles of main line: 22.37

**IMPORTANT CHANGES DURING THE YEAR**

Here under give particulars concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry must be answered. However, if the word "none" states the fact it may be used in answering any inquiry, or if information is given in the report which answers any inquiry, reference to such other schedules will be sufficient.

- 1. Changes in, and additions to franchise rights: describing (a) the actual consideration given therefore, and (b) from whom acquired. If acquired without the payment of any consideration, state that fact.
- 2. Acquisition of other companies, reorganization, merger or consolidation with other companies: give names of companies involved, particulars concerning the transactions, and reference to Commission authorization, if any.
- 3. Purchase or sale of operating units or systems such as generating plants, transmission lines, etc; specifying items, parties, dates and also reference to Commission authorization, if any.
- 4. Important leaseholds acquired, given, assigned or surrendered, giving effective dates, lengths of terms, names of parties, rents, Commission authorization, if any, and other conditions.
- 5. Important extensions of system, giving location, new territory covered by distribution system, and dates of beginning operations.
- 6. Estimated increase or decrease in annual revenues due to important rate changes, giving basis of estimate and stating for each revenue classification the amounts of increase or decrease and the number of customers affected for each such classification.
- 7. 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, and giving Commission authorization, if any.
- 8. Changes in articles of incorporation or amendments to charter.
- 9. Additional matters of fact (not elsewhere provided for) which the respondent may desire to include in its report.

1 - 9: None

**CORPORATE CONTROL OVER RESPONDENT**

1. Did any corporation, business trust, or similar organization, hold control over the respondent at the close of the year?

No

2. If control was so held, state:

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

(b) The name of the controlling corporation or organization.

(c) The manner in which control was held.

(d) The extent of control.

(e) Whether control was direct or indirect.

(f) The name or names of the intermediary or intermediaries through which control, if indirect, was held (see note).

3. If any individual, association or corporation held control, as trustees, over the respondent, give the information called for below:

(a) The name of the trustee.

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

(c) The purpose of the trust.

4. Give particulars as to any change during the year in the corporate control over the respondent.

Note: In cases where control of the respondent was in a holding company organization, submit a statement showing the chain of ownership or control to the main parent company or organization.



# NOTICE

## GENERAL INSTRUCTIONS

1. This report form properly filled verification should be filed with the Public Service Commission of West Virginia on or before the last day of the third month following the close of the calendar or established fiscal year by each Class A or B public utility (as defined in the Uniform System of Accounts). One copy of the report should be retained by the respondent in its files.
2. The form of annual report is prepared in conformity with Uniform System of Accounts for Public Utilities prescribed by the Public Service Commission of West Virginia, and all accounting words and phrases are to be interpreted in accordance with the said classification.
3. Instructions should be carefully observed and each question should be answered fully and accurately whether it has been answered in a previous annual report or not. Where the word "none" truly and completely states the fact, it should be given to any particular inquiry unless it is in a numeric field. Where dates are called for, the month and day should be stated as well as the year.
4. If any schedule does not apply to the respondent such fact should be shown on the schedule by the words "not applicable."
5. All entries should be made in permanent form. Entries of a contrary or opposite character (such as decreases reported in a column providing for both increases and decreases) should be enclosed in parentheses.
6. Commission authorization (abbreviated Comm. Auth.) used in the report means the authorization of this Commission or any other commission. Where a commission authorization is shown, the identity of the commission should also be given.
7. The annual report should, in all particulars be complete in itself. Reference to reports of previous years or to other reports should not be made in lieu of required entries except as specifically authorized.
8. Wherever 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, or an appropriate explanation stating why the different figures were used.
9. Additional statements inserted for the purpose of further explanation of accounts or schedules should be made on Schedules 801A-801B or as additional Excel or PDF attachment. The inserts should be securely bound in the report. Inserts should bear the schedule numbers and titles of the schedules to which they pertain.
10. The word "respondent" used in this report means the person, firm, association, corporation or municipal corporation in whose behalf the report is made.
11. If the respondent makes a report for a period other than a calendar year, the beginning and end of the period covered must be clearly stated on the front cover and throughout the report where the year or period is required to be stated.
12. Round off cents to the nearest whole dollar on all schedules, except where cents are requested.

## LIST OF SCHEDULES

Designate in column (c) by terms "none" or "not applicable" as appropriate, in instances where no information or amounts have been reported in certain schedules.

Title of Schedule (a)		Schedule Page No. (b)	Remarks (c)
<b>Summary Financial Statements</b>			
1	Income Statement	<a href="#">100A-100B</a>	
2	Balance Sheet	<a href="#">101-102</a>	
3	Statement of Changes in Financial Position	<a href="#">103/103A</a>	
4	Notes to Balance Sheet and Statement of Cash Flows	<a href="#">104</a>	
5	Retained Earnings - Appropriated and Unappropriated	<a href="#">105</a>	
<b>Balance Sheet Supporting Schedules</b>			
7	Utility Plant		
8	Utility Plant and Accumulated Depreciation	<a href="#">500</a>	
9	Utility Plant Adjustments	<a href="#">500</a>	N/A
<b>Other Property and Investments</b>			
11	Nonutility Property and Accumulated Depreciation	<a href="#">200</a>	N/A
12	Investments in Associated Companies, Utility and Other Investments	<a href="#">201</a>	N/A
13	Cash, Sinking, Depreciation, and Other Special Funds	<a href="#">202</a>	
14	Assets in Sinking, Depreciation, and Other Special Funds	<a href="#">202A</a>	
<b>Current and Accrued Assets</b>			
16	Accounts Receivable and Notes Receivable	<a href="#">203</a>	
17	Accumulated Provision for Uncollectible Accounts	<a href="#">203</a>	
18	Accounts and Notes Receivable from Associated Companies or Funds	<a href="#">204</a>	N/A
19	Materials and Supplies, Explanation of Inventory Adjustments	<a href="#">205</a>	N/A
20	Prepayments and Miscellaneous Current and Accrued Assets	<a href="#">206</a>	
<b>Deferred Debits</b>			
22	Miscellaneous Deferred Debits	<a href="#">206</a>	
23	Unamortized Debt Discount and Expense and Unamortized Premium on Debt	<a href="#">207</a>	N/A
24	Extraordinary Property Losses and Preliminary Survey and Investigation Charges	<a href="#">208</a>	N/A
<b>Equity Capital</b>			
26	Capital Stock And Preferred Stock	<a href="#">209</a>	N/A
27	Securities Holders and Voting powers	<a href="#">209A</a>	N/A
28	Securities Issued or Assumed During Year	<a href="#">209B</a>	N/A
29	Corporation Controlled by Respondent	<a href="#">209C</a>	N/A
30	Capital Stock And Preferred Stock Subscribed	<a href="#">210</a>	N/A
31	Common and Preferred Stock Liability for Conversion	<a href="#">210</a>	N/A
32	Other Paid-in Capital, Discount on Capital Stock, and Capital Stock Expense	<a href="#">211</a>	N/A
<b>Long-Term Debt</b>			
34	Bonds and Reacquired Bonds	<a href="#">212-212A</a>	
35	Other Long-Term Debt	<a href="#">212B</a>	N/A
36	Advance from Associated	<a href="#">213</a>	N/A
<b>Current and Accrued Liabilities</b>			
38	Notes Payable	<a href="#">213</a>	N/A
39	Accounts and Notes Payable to Associated Companies	<a href="#">214</a>	
40	Accrued Taxes	<a href="#">215</a>	N/A
41	Miscellaneous Current and Accrued Liabilities	<a href="#">216</a>	
42	Accounts Payable, Accrued Interest, Customer Deposit	<a href="#">216</a>	
43	Other Deferred Credits	<a href="#">216</a>	
44	Advances for Construction	<a href="#">216A</a>	N/A
45	Accumulated Deferred Investment Tax Credits	<a href="#">217</a>	N/A
<b>Operating Reserves</b>			
47	Contributions In Aid of Construction and Accumulated Deferred Income Taxes	<a href="#">219</a>	



**LIST OF SCHEDULES**

Designate in column (c) by terms "none" or "not applicable" as appropriate, in instances where no information or amounts have been reported in certain schedules.

Title of Schedule (a)		Schedule Page No. (b)	Remarks (c)
1	<b>Income Statement Supporting Schedules</b>		
2	Taxes Other Than Income Taxes	300-300A	
3	Distribution of Income Taxes And Accumulated Deferred Income Taxes	301	N/A
4	Reconciliation of Reported Net Income with Taxable Income for FIT	302	
5	Income from Utility Plant Leased to Others and Gain or Loss on Disposition of Property	303	N/A
6	Income from Merchandising, Jobbing, and Contract Work	304	N/A
7	Interest and Dividend Income	304	
8	Nonutility Income and Miscellaneous Nonutility Expenses	305	N/A
9	Allowance for Construction and Amortization Expenses	305	N/A
10	Interest Expense	306	
11	Extraordinary Items	307	N/A
12	<b>Utility Plant</b>	500	
13	Water Plant In Service	501A-501B	
14	Wastewater Plant Leased to Others and Held for Future Use	502	N/A
15	Water Plant Retirement and Replacement	503	
16	Construction Work in Progress	504A - 504E	
17	Accumulated Provisions for Depreciation and Amortization	505	
18	<b>Operating Revenues</b>	600	
19			
20	Sales of Water to General Customers by Months, Billing Accuracy	601	
21	Sales for Resale by Months	601A-601C	N/A
22	Other Operating Revenues	602A-602B	
23	<b>Operation and Maintenance Expenses</b>	603A-603D	
24	Purchased Water	604A-604B	N/A
25	Regulatory Commission Expenses AND Miscellaneous Expenses	605	
26	Salaries & Wages - Employees	606A	
27	Distribution of Salaries & Wages	606A	
28	Salaries & Wages - Officers, Directors and Majority Stockholders	606B-606C	
29	Employee Health, Safety, and Training Hours	606D	
30	Rental of Building/Real Property AND Equipment	607	
31	Insurance	607A	
32	Purchased Power, fuel for Power Production, Chemicals, and Materials and Supplies	607B	
33	Contractual Services	608A-608F	
34	Construction Clearances	609	N/A
35	<b>Statistical Section</b>		
36	Important Physical Changes During the Year	700	N/A
37	Sources of Water Supply	701	N/A
38	Power, Pumping, and Purchased Water Statistics	702	
39	Main Breaks, Compliance Rate, System Integrity and Maintenance Ratio	702A	
40	Pumping Station Equipment	703A-703J	
41	Reservoirs, Standpipes, and Water Treatment Plant	704A-704E	
42	Water Mains	705A-705D	
43	Hydrants	705E	
44	Water Services, Classification of Meters and Gate Valves	706A	
45	Water Utility Report	706B	
46	Proposed Summary Budget	707	
47	Cash Working Capital Reserve (CWCR) Summary	708-708A	
48	<b>General Corporate Information</b>		
49	Verification and Oath	802	
50	Evaluation	800	
51	<b>Explanation Notes</b>	801A-801B	
52	<b>Performance Measures</b>		

## INCOME STATEMENT

Line No.	Account (a)	Sch Page No. (b)	This Year (c)	Last Year (d)	Increase or (Decrease) (e)
1	<b>UTILITY OPERATING INCOME</b>				
2	<b>Operating Revenues (400)</b>	<a href="#">600</a>	1,791,372	1,819,232	(27,860)
3	<b>Operating Expenses:</b>				
4	Operating Expenses (401)	<a href="#">603A-603D</a>	1,167,716	1,061,479	106,237
5	Depreciation Expenses (403)	<a href="#">505</a>	372,293	355,552	16,741
6	Amortization (406-407)				-
7	<b>Taxes Other than Income (408)</b>	<a href="#">300</a>			
8	Utility Regulatory Assessment Fees (408.10)	<a href="#">300A</a>	-	-	-
9	Property Taxes (408.11)	<a href="#">300A</a>	-	-	-
10	Payroll Taxes (408.12)	<a href="#">300</a>	40,408	37,265	3,143
11	Other Taxes and Licenses (408.13)	<a href="#">300A</a>	-	-	-
12	<b>Income Taxes (409)</b>	<a href="#">301</a>			
13	Federal Income Taxes, Utility Operating Income (409.10)	<a href="#">301</a>	-	-	-
14	State Income Taxes, Utility Operating Income (409.11)	<a href="#">301</a>	-	-	-
15	Local Income Taxes, Utility Operating Income (409.12)	<a href="#">301</a>	-	-	-
16	<b>Provision for Deferred Income Taxes (410)</b>	<a href="#">301</a>			
17	Deferred Federal Income Taxes (410.10)	<a href="#">301</a>	-	-	-
18	Deferred State Income Taxes (410.11)	<a href="#">301</a>	-	-	-
19	Deferred Local Income Taxes (410.12)	<a href="#">301</a>	-	-	-
20	Provision for Deferred Income Taxes - Credit (411)	<a href="#">301</a>			
21	Provision for Def. Inc. Taxes - Credit, Utility Operating Income (411.10)		-	-	-
22	Investment Tax Credits (412)	<a href="#">301</a>			
23	Inv. Tax Credits Def. to Future Periods, Utility Operations (412.10)	<a href="#">301</a>	-	-	-
24	Inv. Tax Credits Restored to Operating Inc., Utility Operations (412.11)	<a href="#">301</a>	-	-	-
25	<b>Total Operating Expenses</b>		<b>1,580,417</b>	<b>1,454,296</b>	<b>126,121</b>
26	<b>Operating Income</b>		<b>210,955</b>	<b>364,936</b>	<b>(153,981)</b>
27	Income From Utility Plant Leased to Others (413)	<a href="#">303</a>	-	-	-
28	Gains (Losses) From Disposition of Utility Property (414)	<a href="#">303</a>	-	-	-
29	<b>Total Operating Income</b>		<b>210,955</b>	<b>364,936</b>	<b>(153,981)</b>
30	<b>OTHER INCOME AND DEDUCTIONS</b>				
31	<b>Other Income:</b>				
32	Income from Merchandising, Jobbing and Contract Work (415-416)	<a href="#">304</a>	-	-	-
33	Interest and Dividend Income (419)	<a href="#">304</a>	132,290	86,934	45,356
34	Allowance for Funds Used During Construction (420)	<a href="#">305</a>	-	-	-
35	Nonutility Income (421)	<a href="#">305</a>	-	-	-
36	<b>Total Other Income</b>		<b>132,290</b>	<b>86,934</b>	<b>45,356</b>
37	<b>Other Income Deductions:</b>				
38	Miscellaneous Nonutility Expenses (426)	<a href="#">305</a>	-	-	-
39	<b>Total Other Income Deductions</b>		<b>-</b>	<b>-</b>	<b>-</b>

## INCOME STATEMENT

Line No.	Account (a)	Sch Page No. (b)	This Year (c)	Last Year (d)	Increase or (Decrease) (e)
40	<b>Taxes Applicable to Other Income and Deductions:</b>				
41	<b>Taxes Other than Income (408)</b>	<a href="#">300</a>			
42	Taxes Other than Income, Other Income and Deductions (408.20)	<a href="#">300</a>	-	-	-
43	Income taxes (409)	<a href="#">301</a>			
44	Income Taxes, Other Income and Deductions (409.20)	<a href="#">301</a>	-	-	-
45	Provision for Deferred Income Taxes (410)	<a href="#">301</a>			
46	Provision for Def. Inc. Taxes, Other Income and Deductions (410.20)	<a href="#">301</a>	-	-	-
47	Provision for Deferred Income Taxes - Credit (411)	<a href="#">301</a>			
48	Provision for Def. Inc. Taxes - Cr., Other Inc. and Deductions (411.20)		-		-
49	<b>Investment Tax Credits (412)</b>	<a href="#">301</a>			
50	Investment Tax Credits - Net, Nonutility Operations (412.20)	<a href="#">301</a>	-	-	-
51	Inv. Tax Credits Restored to Nonoperating Inc., Utility Ops. (412.30)	<a href="#">301</a>	-	-	-
52	<b>Total taxes on other income and deductions</b>		-	-	-
53	<b>Net other income and deductions</b>		<b>132,290</b>	<b>86,934</b>	<b>45,356</b>
54	<b>INTEREST EXPENSE</b>				
55	Interest Expense (427)	<a href="#">306</a>	152,869	165,995	(13,126)
56	Amortization of Debt Discount and Expense (428)	<a href="#">305</a>	-	-	-
57	Amortization of Premium on Debt (429)	<a href="#">305</a>	-	-	-
58	Total Interest Expenses		152,869	165,995	(13,126)
59	<b>Income Before Extraordinary Items</b>		<b>190,376</b>	<b>285,875</b>	<b>(95,499)</b>
60	<b>EXTRAORDINARY ITEMS</b>				
61	Extraordinary Income (433)	<a href="#">307</a>	-	-	-
62	Extraordinary Deductions (434)	<a href="#">307</a>	-	-	-
63	Income Taxes (409)	<a href="#">301</a>			
64	Income Taxes, Extraordinary Items (409.30)	<a href="#">301</a>	-	-	-
65	<b>Total Extraordinary Items</b>		-	-	-
66	<b>NET INCOME</b>		<b>190,376</b>	<b>285,875</b>	<b>(95,499)</b>

**BALANCE SHEET**

NOTE: SHOW THE EQUIVALENT PLANT BALANCES FOR OTHER UTILITY DEPARTMENTS ON LINES 7-9

Line No.	Assets and Other Debits (a)	CLASS	Sch Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase or (Decrease) (e)
1	<b>UTILITY PLANT</b>					
2	Utility Plant (101-106)	A & B	500	14,214,957	15,518,823	1,303,866
3	Less: Accumulated Provision for Depreciation	A & B	505	(3,793,131)	(4,165,424)	(372,293)
4	<b>Net Utility Plant</b>	A & B		<b>10,421,826</b>	<b>11,353,399</b>	<b>931,573</b>
	Less: Accumulated Amort. (110.1 & 110.2)	A & B	505	-	-	-
5	Utility Plant Acquisition Adjustments (114-115)	A & B	505	-	-	-
6	Other Utility Plant Adjustments (116)	A	505	-	-	-
7	<b>Total Net Utility Plant</b>			<b>10,421,826</b>	<b>11,353,399</b>	<b>931,573</b>
8	<b>OTHER PROPERTY AND INVESTMENTS</b>	A & B				
9	Nonutility Property (121)	A & B	200	-	-	-
10	Less: Accumulated Provision for Depr. and Amort. (122)	A & B	200	-	-	-
11	<b>Net Nonutility Property</b>	A & B		-	-	-
12	Investment in Associated Companies (123)	A & B	201	-	-	-
13	Utility Investments (124)	A & B	201	-	-	-
14	Other Investments (125)	A & B	201	-	-	-
15	Sinking Funds (126.1)	A	202	497,663	524,174	26,511
16	Depreciation Funds (126.2)	A	202	1,041,274	422,711	(618,563)
17	Other Special Funds (127.1)	A & B	202	1,782,345	1,822,858	40,513
18	Other Spec. Funds: Cash Working Capital Res. (127.2)	A & B	202	885	304,738	303,853
19	<b>Total Other Property and Investments</b>			<b>3,322,167</b>	<b>3,074,481</b>	<b>(247,686)</b>
20	<b>CURRENT AND ACCRUED ASSETS</b>	A & B				
21	Cash (131)	A & B	202	383,279	1,007,005	623,726
22	Special Deposits (132-133)	A & B	202	1,581,159	455,187	(1,125,972)
23	Working Funds (134)	A & B	202	-	-	-
24	Temporary Cash Investments (135)	A & B	202	-	-	-
25	Customer Accounts Receivable (141)	A & B	203	177,089	192,987	15,898
26	Other Accounts Receivable (142)	A & B	203	326,918	1,377	(325,541)
27	Accum. Provision for Uncollectible Accounts- Cr.(143)	A & B	203	(5,000)	(5,000)	-
28	Notes Receivable (144)	A & B	203	-	-	-
29	Receivables from Associated Companies (145-146)	A & B	204	-	-	-
30	Materials and Supplies (151-161)	A & B	205	-	-	-
31	Prepayments (162)	A & B	206	-	-	-
32	Accrued Interest and Dividends Receivable (171)	A & B	206	-	-	-
33	Rents Receivable (172)	A	206	-	-	-
34	Accrued Utility Revenues (173)	A	206	-	-	-
35	Miscellaneous Current and Accrued Assets (174)	A & B	206	2,796	-	(2,796)
36	<b>Total Current and Accrued Assets</b>			<b>2,466,241</b>	<b>1,651,556</b>	<b>(814,685)</b>
37	<b>DEFERRED DEBITS</b>					
38	Unamortized Debt Discount and Expense (181)	A & B	207	-	-	-
39	Extraordinary Property Losses (182)	A & B	208	-	-	-
40	Preliminary Survey and Investigation Charges (183)	A	208	-	-	-
41	Clearing Accounts (184)	A				
42	Temporary Facilities (185)	A				
43	Miscellaneous Deferred Debits (186)	A & B	206	32,069	18,949	(13,120)
44	Research and Development Expenditures (187)	A	206	-	-	-
45	Accumulated Deferred Income Taxes (190)	A & B	301	-	-	-
46	<b>Total Deferred Debits</b>	A & B		<b>32,069</b>	<b>18,949</b>	<b>(13,120)</b>
47						
48	<b>Total Assets and Other Debits</b>			<b>16,242,303</b>	<b>16,098,385</b>	<b>(143,918)</b>

## BALANCE SHEET (Continued)

Line No.	Liabilities and Other Credits (a)	CLASS	Sch Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase or (Decrease) (e)
1	<b>EQUITY CAPITAL</b>					
2	Common Stock Issued (201)	A & B	209	-	-	-
3	Common Stock Subscribed (202)	A	210	-	-	-
4	Common Stock Liability for Conversion (203)	A	210	-	-	-
5	Preferred Stock Issued (204)	A & B	209	-	-	-
6	Preferred Stock Subscribed (205)	A	210	-	-	-
7	Preferred Stock Liability for Conversion (206)	A	210	-	-	-
8	Premium on Capital Stock (207)	A	211	-	-	-
9	Reduction in Par on Stated Value of Capital Stock (209)	A	211	-	-	-
10	Gain on Resale or Cancellation of Reacquired Capital Stock (210)	A	211	-	-	-
11	Other Paid-in Capital (211)	A & B	211	-	-	-
12	Discount on Capital Stock (212)	A & B	211	-	-	-
13	Capital Stock Expense (213)	A & B	211	-	-	-
14	Retained Earnings (214-215)	A & B	105	7,163,070	7,353,446	190,376
15	Reacquired Capital Stock (216)	A & B	209	-	-	-
16	Proprietary Capital (218)	A & B	211	-	-	-
17	<b>Total Equity Capital</b>			<b>7,163,070</b>	<b>7,353,446</b>	<b>190,376</b>
18	<b>LONG-TERM DEBT</b>					
19	Bonds (221-222)	A & B	212-212A	7,246,545	6,922,103	(324,442)
20	Advances from Associated Companies (223)	A & B	213	-	-	-
21	Other Long-Term Debt (224)		212B	-	-	-
22	<b>Total Long-Term Debt</b>			<b>7,246,545</b>	<b>6,922,103</b>	<b>(324,442)</b>
23	<b>CURRENT AND ACCRUED LIABILITIES</b>					
24	Accounts Payable (231)	A & B	216	27,074	16,435	(10,639)
25	Notes Payable (232)	A & B	213	-	-	-
26	Payables to Associated Companies (233-234)	A & B	214	-	5,145	5,145
27	Customer Deposits (235)	A & B	216	87,277	88,841	1,564
28	Accrued Taxes (236)	A & B	215	-	-	-
29	Accrued Interest (237)	A & B	216	35,182	35,182	-
30	Accrued Dividends (238)	A & B	216	-	-	-
31	Matured Long-Term Debt (239) & Interest (240)	A & B	216	-	-	-
32	Miscellaneous Current and Accrued Liabilities (241)	A & B	216	57,291	77,094	19,803
33	<b>Total Current and Accrued Liabilities</b>			<b>206,824</b>	<b>222,697</b>	<b>15,873</b>
34	<b>DEFERRED CREDITS</b>					
35	Unamortized Premium on Debt (251)	A & B	207	-	-	-
36	Advances for Construction (252)	A & B	216A	-	-	-
37	Other Deferred Credits (253)	A & B	216	98,741	42,936	(55,805)
38	Accumulated Deferred Investment Tax Credits (255)	A & B	217	-	-	-
39	<b>Total Deferred Credits</b>			<b>98,741</b>	<b>42,936</b>	<b>(55,805)</b>
40	<b>OPERATING RESERVES</b>					
41	Property Insurance Reserve (261)	A & B	218	-	-	-
42	Injuries and Damages Reserve (262)	A & B	218	-	-	-
43	Pensions and Benefits Reserve (263)	A & B	218	-	-	-
44	Miscellaneous Operating Reserves (265)	A & B	218	-	-	-
45	<b>Total Operating Reserves</b>			-	-	-
46	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>					
47	Contributions in Aid of Construction (271)	A & B	219	1,527,123	1,557,203	30,080
48	Accumulated Amort. Of Contributions in Aid of Construction (272)	A & B	219	-	-	-
49	<b>Total Contributions in Aid of Construction</b>			<b>1,527,123</b>	<b>1,557,203</b>	<b>30,080</b>
50	<b>ACCUMULATED DEFERRED INCOME TAXES</b>					
51	Accelerated Amortization (281)	A & B	219	-	-	-
52	Liberalized Depreciation (282)	A & B	219	-	-	-
53	Other (283)	A & B	219	-	-	-
54	<b>Total Accumulated Deferred Income Taxes</b>			-	-	-
55	<b>Total Liabilities and Other Credits</b>			<b>9,079,233</b>	<b>8,744,939</b>	<b>(334,294)</b>
56	<b>Total Liabilities and Equity</b>			<b>16,242,303</b>	<b>16,098,385</b>	<b>(143,918)</b>

## STATEMENT OF CASH FLOWS

The overall design of the form has been categorized in accordance with FASB #95-Statement of Cash Flows using the direct method. For those completing the form without the assistance of an accountant, categorize receipts and disbursements using captions given and the blank lines as necessary to reconcile with cash accounts.

Cash Flows from Operating Activities include the cash effects of items normally appearing on an income statement. Other cash transactions should be reported as investing or financing activities, whichever appears to be the most appropriate for each circumstance.

Line No.	Statement of Cash Flows	Amount for Year
	<i>Enter inflows as positive and outflows as negative numbers</i>	
1	Cash Flows from Operating Activities	
2	Cash from Customers Attributable to Operating Revenues	1,775,474
3	Less: Cash Paid for Operation & Maintenance Expenses	(1,198,440)
4	Cash Paid for Taxes Other Than Income Taxes	(40,408)
5	Income Taxes Paid	
6	Subtotal of Cash Flows from Operating Activities	536,626
7	Interest and Other income Received	132,290
8	(Interest Paid)	(152,869)
9	Other Cash Inflows(Outflows) from Operating Activities:	
10	Other Income Adjustments	
11		
12	<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>516,047</b>
13	Cash Flows from Investing Activities:	
14	Cash inflows:	
15	Proceeds from Sale of Utility Plant	
16	Contributions and Advances in Aid of Construction	30,080
17	Contributions and Advances from Associated Companies	330,686
18	Proceeds from Sale of Investment Securities	
19	Proceeds from Disposal of Other Non-current Assets	
20	Cash Outflows:	
21	Expenditures on Additions to Utility Plant	(1,303,866)
22	Refunds of Customer Advances for Construction	
23	Investments in and Advances to Associated Companies	
24	Purchase of Investment Securities	
25	Acquisition of Other Non-current Assets	
26	Other Cash Inflows(Outflows) from Investing Activities:	
27	Cost of Removal Net of Salvage	
28	Acquisition Costs	
29	Preliminary Survey and Investigation Costs	
30	Net Cash Provided by (Used in) Investing Activities	(943,100)
31	Cash Flows from Financing Activities:	
32	Cash Inflows - Proceeds from Issuance of:	
33	Long-Term Debt	
34	Preferred Stock	
35	Common Stock	
36	Cash Outflows	
37	Payments for Retirement of:	
38	Long-Term Debt	(324,443)
39	Preferred Stock	
40	Common Stock	
41	Dividends on Preferred Stock	
42	Dividends on Common Stock	
43	Other Cash Inflows(Outflows) from Financing Activities:	
44	Net Increase or (Decrease) in Short-Term Debt	
45	Net Increase or (Decrease) in Customer Deposits	1,564
46	Debt Issuance Costs	
47	Net Borrowings Under Line-of-Credit Agreement	
48	Net Cash Provided by (Used in) Financing Activities	(322,879)
49	Net Increase (Decrease) in Cash and Cash Equivalents	(749,932)
50	Cash and Cash Equivalents - Beginning of Year	5,286,605
51	Cash and Cash Equivalents - End of Year	4,536,673







**APPROPRIATED RETAINED EARNINGS (Account 214)**

Line No.	Purpose of Appropriation (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	<b>Total for Account 214</b>	-	-

**UNAPPROPRIATED RETAINED EARNINGS - (Account 215)**

Line No.	Particulars (a)	This Year (b)	Last Year (c)
1			
2	<b>Unappropriated retained earnings (at beginning of period)</b>	7,163,070	6,884,212
3			
4	Balance Transferred from Income (435)	190,376	285,875
5	Appropriations of Retained Earnings (436)		
6	Dividends Declared - Preferred Stock (437)		
7	Dividends Declared - Common Stock (438)		
8	Adjustments of Retained Earnings (439)		(7,017)
9			
10			
11	Net increase (decrease) to retained earnings	190,376	278,858
12	<b>Unappropriated retained earnings (at end of period)</b>	<b>7,353,446</b>	<b>7,163,070</b>

**NOTES TO STATEMENT OF RETAINED EARNINGS**

Line 8 - Prior year adjustments of retained earnings is for prior period adjustment to recognize loss on disposal of assets that took place in prior years.

**NONUTILITY PROPERTY (Account 121)**

**ACCUMULATED DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY(Account 122)**

Line No.	Description and Location (a)	Balance Beginning of Year (b)	Balance End of Year (c)	
1	N/A			
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	<b>Total nonutility property (121)</b>	-	-	
27	Less Accum. prov. for depr. and amort. (122)			
28	<b>Net nonutility property</b>	-	-	

**INVESTMENT IN ASSOCIATED COMPANIES, UTILITY INVESTMENTS AND OTHER INVESTMENTS (Accounts 123-125)**

1. Report with separate subheadings for each account, the securities owned by the utility.
2. Include date of issue and date of maturity in description of any debt securities owned.
3. Designate any securities pledged and explain purpose of pledge in footnote on 801A-8010B.
4. Minor investments in Account 124 and 125 may be grouped by classes.
5. If book cost is different from cost to respondent, give cost to respondent in a footnote (on schedule 801A-801B) and explain difference.

Line No.	Description of Investment (a)	Book Cost Beginning of Year (b)	Purchases or Additions During Year (c)	Sales or Other Dispositions During Year (d)	Book Cost End of Year (e)	Principal Amount or No. of Shares End of Year (f)	Revenues for Year (g)	Gain or Loss Investments Disposed of (h)
1	<b>123)</b>							
2	N/A				-			
3					-			
4					-			
5					-			
6					-			
7					-			
8					-			
9					-			
10	<b>Total for Account 123</b>	-	-	-	-	-	-	-
11	<b>Utility Investments (Acct.124)</b>							
12	N/A				-			
13					-			
14					-			
15					-			
16					-			
17					-			
18					-			
19					-			
20	<b>Total for Account 124</b>	-	-	-	-	-	-	-
21	<b>Other Investments (Acct.125)</b>							
22	N/A				-			
23					-			
24					-			
25					-			
26					-			
27					-			
28					-			
29					-			
30	<b>Total for Account 125</b>	-	-	-	-	-	-	-

**CASH ,SINKING FUNDS ,SPECIAL DEPOSIT, OTHER SPECIAL DEPOSIT, AND OTHER SPECIAL FUNDS  
Accounts (131-135)**

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions		Enter as negative Deductions (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1	Cash on Hand and in Bank(Acct.131.1 &131.2 )	383,279				1,007,005
2	<b>Sinking Funds (Acct.126.1)-CLASS A ONLY!</b>					
3	03A Water Revenue	5,858	26,896	279	(26,896)	6,137
4	03A Water Reserve	24,709		840		25,549
5	03B Water Revenue	18,472	86,246	881	(86,245)	19,354
6	03B Water Reserve	79,145		2,671	(972)	80,844
7	12 Water Revenue	13,967	125,555	844	(125,556)	14,810
8	Other Sinking Funds (See pg 801A)	355,512	261,131	12,488	(251,651)	377,480
9	<b>Total for Account 126.1</b>	<b>497,663</b>	<b>499,828</b>	<b>18,003</b>	<b>(491,320)</b>	<b>524,174</b>
10	<b>Depreciation Fund (Acct.126.2) CLASS A ONLY!</b>					
11	Water Depreciation	488,909		4,868	(492,953)	824
12	Water Bond Depreciation	552,365	526,971	16,362	(673,811)	421,887
13						-
14						-
15						-
16						-
17	<b>Total for Account 126.2</b>	<b>1,041,274</b>	<b>526,971</b>	<b>21,230</b>	<b>(1,166,764)</b>	<b>422,711</b>
18	<b>Other Special Funds (Acct.127.1)</b>					
19	Engineering Review Fees	18,053				18,053
20	Capital Capacity Improvements	1,764,292		190,660	(150,147)	1,804,805
21						-
22						-
23						-
24						-
25	<b>Total for Account 127.1</b>	<b>1,782,345</b>	<b>-</b>	<b>190,660</b>	<b>(150,147)</b>	<b>1,822,858</b>
26	<b>Other Special Funds: Cash Working Capital Reserve (CWCR) (127.2)</b>					
27	CWCR (Note: Will autofill via Schedule 708 entries)	885	305,653	-	(1,800)	304,738
28						-
29						-
30						-
31						-
32	<b>Total Account 127.2</b>	<b>885</b>	<b>305,653</b>	<b>-</b>	<b>(1,800)</b>	<b>304,738</b>
33	<b>Special Deposits (Accts.132-133)</b>					
34	Construction Funds	341,508	68,170	9,742		419,420
35	Water Plant Upgrade Funds	1,239,651		18,616	(1,222,500)	35,767
36						-
37						-
38						-
39						-
40						-
41	<b>Total for Accounts 132 &amp; 133</b>	<b>1,581,159</b>	<b>68,170</b>	<b>28,358</b>	<b>(1,222,500)</b>	<b>455,187</b>
42	<b>Working Funds (Acct.134)</b>					
43						-
44						-
45						-
46						-
47						-
48						-
49	<b>Total for Account 134</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
50	<b>Temporary Cash Investments (Acct.135)</b>					
51						-
52						-
53						-
54						-
55						-
56						-
57						-
58	<b>Total for Account 135</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Assets in Sinking, Depreciation, and Other Special Funds**

1. List the securities and other assets comprising the balance of each fund at end of year.  
Minor items may be grouped for each account.
2. Include date of issue and date of maturity in description of any debt securities owned.
3. For any securities pledged state name of pledges and purpose of pledge.

Line No.	Name of Fund and Description of Asset (a)	Interest or Dividend Rate (b)	Cost to Respondent (c)	Par Value (d)	Book Cost End of Year (e)
1	03A Water Fund	Variable	6,137	Cash Fund	6,137
2	03A Water Reserve	Variable	25,549	Cash Fund	25,549
3	03B Water Revenue	Variable	19,354	Cash Fund	19,354
4	03B Water Reserve	Variable	80,844	Cash Fund	80,844
5	03 Water Depreciation	Variable	824	Cash Fund	824
6	Water Bond Depreciation	Variable	421,887	Cash Fund	421,887
7	Engineering Review	Variable	18,053	Cash Fund	18,053
8	Capacity Improvement	Variable	1,804,805	Cash Fund	1,804,805
9	12 Water Revenue	Variable	14,810	Cash Fund	14,810
10	12 Water Reserve	Variable	128,135	Cash Fund	128,135
11	17 Water Reserve	Variable	166,817	Cash Fund	166,817
12	17 Water Revenue	Variable	56,124	Cash Fund	56,124
13	21 Water Revenue	Variable	8,577	Cash Fund	8,577
14	21 Water Reserve	Variable	17,827	Cash Fund	17,827
15	Cash Working Capital Reserve	Variable	304,738	Cash Fund	304,738
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
	<b>Total</b>	<b>XXX</b>	<b>3,074,481</b>	<b>-</b>	<b>3,074,481</b>

**ACCOUNTS RECEIVABLE (Account 141-142)**

Line No.	Particulars (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	<b>Customer accounts receivable (Acct. 141):</b>		
2	Utility service	177,089	192,987
3			
4			
5			
6	<b>Total for Account 141</b>	<b>177,089</b>	<b>192,987</b>
7	<b>Other accounts receivable (Acct.142):</b>		
8	Due from General Fund	326,918	1,377
9			
10			
11			
12			
13			
14	<b>Total for Account 142</b>	<b>326,918</b>	<b>1,377</b>

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (Account 143)**

1. Report below the information called for concerning this accumulated provision.
2. Explain any important adjustments of sub accounts.
3. Entries with respect to officers and employees shall not include items for utility services.

Line No.	Item (a)	Utility Customers (b)	Merchandise Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
1	<b>Balance Beginning of Year</b>	(5,000)				(5,000)
2	Prov. for uncollectibles for year					-
3	Accounts written off					-
4	Coll. of accounts written off					-
5	Adjustments (explain):					-
6						-
7						-
8	<b>Balance End of Year</b>	(5,000)	-	-	-	(5,000)

**NOTES RECEIVABLE (Account 144)**

Give particulars of any notes discounted or pledged. Minor items may be grouped showing number of such items. Designate notes from officers and employees.

Line No.	Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Total Amount (d)	Interest	
					Rate (e)	Amount (f)
1	<b>Balance Beginning of Year</b>					
2	Current Year's activities:					
3	N/A					
4						
5						
6						
7	Interest on notes retired during year					
8	<b>Balance End of Year</b>			-		-

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (Account 145)**

Line No.	Name of Associated Company (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)
			Debits (c)	Credits (d)	
1	N/A				-
2					-
3					-
4					-
5					-
6					-
7					-
8					-
9					-
10					-
11	<b>Total Account 145</b>	-	-	-	-

**NOTES RECEIVABLE FROM ASSOCIATED DIVISIONS OR FUNDS (Account 146)**

1. Give particulars of any notes pledged or discounted.
2. Include date of issue and date of maturity in description of note.

Line No.	Name of Maker and Description (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year	
			Debits (c)	Credits (d)		Rate (f)	Amount (g)
1	N/A				-		
2					-		
3					-		
4					-		
5					-		
6					-		
7					-		
8					-		
9					-		
10	<b>Total Account 146</b>	-	-	-	-		-

**PLANT, MATERIAL AND SUPPLIES (Accounts 151-161)**

1. Report below the amount of materials and supplies at end of year under titles which are indicative of the character of the material included.
2. In section B give an explanation of inventory adjustments during year showing general classes of material affected and the various classes of accounts (operating expense, clearing accounts, etc.) debited or credited. Debits or credits to stores expense-clearing shall be shown separately.

**A. Summary of Plant, Material and Supplies at End of Year**

Line No.	Class of Material (a)	Class of Accounts Affected (b)	Depts. to Which Predominant Use of Material is Attributable (c)	Total Amount (d)
1	<b>Balance Beginning of Year (Accts. 151-161)</b>			
2	(151) Plant Material and Supplies (includes Fuel Stock):			
3	Current Year's Activities			
4	N/A			
5				
6				
7	<b>Total for current Year for Account 151</b>			-
8	(152) Merchandise:- <b>CLASS A ONLY!</b>			
9	Current Year's Activities			
10	N/A			
11				
12				
13	<b>Total for current year for Account 152</b>			-
14	(153) Other Material and Supplies: <b>CLASS A ONLY!</b>			
15	Current Year's Activities			
16	N/A			
17				
18				
19	<b>Total for current year for Account 153</b>			-
20	(161) Stores Expense (includes Fuel Stock Exp.): <b>CLASS A ONLY!</b>			
21	Current Year's Activities			
22	N/A			
23				
24				
25	<b>Total for current year for Account 161</b>			-
26	<b>End of Year Balance (Accounts. 151-161)</b>			-

**B. Explanation of Inventory Adjustments**

1	N/A
2	
3	
4	
5	
6	
7	
8	
9	



**PREPAYMENTS (Account 162) AND RECEIVABLES (Account 171-173)****MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Account 174)****MISC. DEFERRED DEBITS (Account 186) AND R&D Exp. (Account 187)**

1. Give below the particulars called for concerning each prepayment.

2. Minor items may be grouped by classes, showing number of such items.

Line No.	Description (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	<b>Prepayments (Acct.162)</b>		
2	N/A		
3			
4			
5			
6	<b>Total for Account 162</b>	-	-
7	<b>Accrued Interest and Dividends Receivable (Acct.171)</b>		
8	N/A		
9			
10			
11			
12	<b>Total for Account 171</b>	-	-
13	<b>Rents Receivable (Acct.172)- CLASS A ONLY!</b>		
14	N/A		
15			
16			
17			
18	<b>Total for Account 172</b>	-	-
19	<b>Accrued Utility Revenues (Acct.173)-CLASS A ONLY!</b>		
20	N/A		
21			
22			
23			
24	<b>Total for Account 173</b>	-	-
25	<b>Miscellaneous Current and Accrued Assets (Acct.174)</b>		
26	OPEB Asset	2,796	-
27			
28			
29			
30	<b>Total for Account 174</b>	2,796	-
31	<b>Miscellaneous Deferred Debits (Acct.186)</b>		
32	<b>Deferred Rate Case Expense (Acct.186.1):</b>		
33	N/A		
34			
35	<b>Other Deferred Debits (Acct.186.2):</b>		
36	Deferred Outflows	32,069	18,949
37			
38	<b>Regulatory Assets (Acct.186.3):</b>		
39	N/A		
40			
41	<b>Total for Account 186</b>	32,069	18,949
42	<b>Research and Development Expense (Acct.187)- CLASS A ONLY!</b>		
43	N/A		
44			
45	<b>Total for Account 187</b>	-	-

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND UNAMORTIZED PREMIUM ON DEBT (Accounts 181, 251)**

Report below the particulars called for with respect to the unamortized debt discount and expense or net premium applicable to each class and series of long-term debt. Show separately any amortized debt discount and expense or call premiums applicable to refunded issues, including separate subtotal therefore. Show in column (a) the method of amortization for each amount of debt discount and expense or premium. In column (b) show principal amount of debt on which the total discount and expense or premium, shown in column (c), was incurred.

Explain any charges or credits in column (e) and (f) other than amortization of Account 428 or 429.

Line No.	Debt to Which Related (a)	Principal Amount of Debt to Which Dis. and Exp. or Net Premiums Relate (b)	Total Discount and Expense or (Net Premiums) (c)	Balance Beginning of Year (d)	Debits During Year (e)	Credits During Year (f)	Balance End of Year (g)
1	<b>Unamortized Debt Discount and Expense (181)</b>						
2	N/A						-
3							-
4							-
5							-
6							-
7							-
8							-
9							-
10							-
11							-
12	<b>Total for Account 181</b>	-	-	-	-	-	-
13	<b>Unamortized Premium on Debt (251)</b>						
14	N/A						-
15							-
16							-
17							-
18							-
19							-
20							-
21							-
22							-
23							-
24	<b>Total for Account 251</b>	-	-	-	-	-	-

**EXTRAORDINARY PROPERTY LOSSES (Account 182)**

1. Report the information indicated concerning this account.
2. Include in the description the date the property was abandoned or other extraordinary loss incurred.
3. Show in column ( c ) the entire period over which the loss is to be written off.

Line No.	Description of Property Loss or Damage (a)	Comm. Authority (b)	Period of Amortization (c)	Balance Beginning of Year (d)	Debits (e)	Credits		Balance End of Year (h)
						Account Charged (f)	Amount (g)	
1	N/A							-
2								-
3								-
4								-
5								-
6								-
7								-
8								-
9								-
10	<b>Total for Account 182</b>			-	-		-	-

**PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)**

**CLASS A ONLY!**

1. Report below the particulars called for concerning this account.
2. Minor items may be grouped by classes, showing number of such items.

Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1	N/A					-
2						-
3						-
4						-
5						-
6						-
7						-
8						-
9	<b>Total fro Account 183</b>	-	-		-	-

**CAPITAL STOCK (Accounts 201, 204, and 216)**

1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give particulars concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.
5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.
6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)	OUTSTANDING PER BALANCE SHEET		HELD BY RESPONDENT			
					Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 216)		IN SINKING AND OTHER FUNDS	
							Shares (g)	Cost (h)	Shares (i)	Amount (j)
1	<b>Common Stock - Account 201</b>									
2	<b>Balance Beginning of year</b>									
3	Balance for the Current Year									
4	N/A									
5										
6										
7										
8										
9										
10										
11										
12										
13	<b>End of Year Balance for Acct. 201</b>	-	-	-	-	-	-	-	-	-
14	<b>Preferred Stock - Account 204</b>									
15	<b>Balance Beginning of year</b>									
16	Balance for the Current Year									
17	N/A									
18										
19										
20										
21										
22										
23										
24										
25										
26										
27	<b>End of Year Balance for Acct. 204</b>	-	-	-	-	-	-	-	-	-

**SECURITY HOLDERS AND VOTING POWERS**

1. (A) Give the names of the 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, each held 5% or more of the voting powers in the respondent, and state the number of votes which each would have had a right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote (on schedule 801A-802B) the known particulars of 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, show such largest security holders as of the close of the year. Arrange the names of security holders in the order of voting power commencing with the highest. Show in column (a) the title of officers and directors included in such list of 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 largest security holders.

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

**Closing Date:** \_\_\_\_\_

**Purpose:** \_\_\_\_\_

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

**Total:** \_\_\_\_\_

**By Proxy:** \_\_\_\_\_

4. Give the date and place of such meeting.

Line No.	Security Holder (a)	Address of Security Holder (b)	Number of Votes as of			Other Securities With Voting Power (f)
			Total Number of Votes (c)	Common Stock (d)	Preferred Stock (e)	
1	N/A					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12	Total Votes Represented by above (insert total here).					

5. Show below the total number of security holders, and total number of votes entitled to be cast, for each series and class of security vested along with voting rights as of the date for which the foregoing list of security holders is furnished.

a. No. of Security Holders: \_\_\_\_\_

b. No. of Votes: \_\_\_\_\_

6. If voting rights are attached to any securities other than stock, name in a supplemental statement each such security to which voting rights are attached and state the relation between holdings and corresponding voting rights, whether voting rights are actual or contingent, and if contingent, describe the contingency.

7. If any class or issue of securities has any special privileges in the election of directors, trustees, or managers or in the determination of corporate action by any method, describe fully in a footnote (schedule 801A-801B) each such class or issue, and give a succinct statement showing clearly the character and extent of such privilege.

**SECURITIES ISSUED OR ASSUMED DURING YEAR**

1. Report below the particulars called for concerning securities issued or assumed during year.
2. Group and show separate totals for each class of security.
3. Give particulars concerning the assumption of long-term debt of others.
4. Non-par stock should be reported in column (c) at stated or assigned values, or if there is not stated or assigned value, they should be reported at the cash value of the consideration received.
5. Give particulars concerning consideration other than cash received for securities issued during year.
6. Designate premiums in column (f) by appropriate symbol.
7. Show in column (g) expenses applicable to securities issued during year and any delayed items of expense applicable to securities issued during preceding year. For such delayed items entries should be made only in columns (a), (b), and (g).

Line No.	Class of Security (a)	Comm. Auth. No. (b)	Principal Amount Issued During Year (Omit Cents) (c)	Number of Shares of Stock Issued (d)	Par value Per Share of Stock (e)	Discount or Premium (f)	Expenses (g)
1	N/A						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21	<b>Total</b>		-	-	xxxxxxx	-	-

**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 a footnote (on schedule 801A-801B).

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.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	% Voting Stock Owned (c)	Character of Control			
				Form of Control (d)	Sole or Joint (e)	Direct or Indirect (f)	Other Parties to Joint Control (g)
1	N/A						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
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24							
25							
26							
27							
28							
29							
30							

**COMMON STOCK SUBSCRIBED (Account 202)**  
**COMMON STOCK LIABILITY FOR CONVERSION (Account 203)**  
**PREFERRED STOCK SUBSCRIBED (Account 205)**  
**PREFERRED STOCK LIABILITY FOR CONVERSION (Account 206)**

1. Show for each of the above accounts the amounts applying to each class and series of common and preferred stock.
2. Describe the agreement and transaction under which a conversion liability existed under accounts 203 & 206, Stock Liability for Conversion, at end of year.
3. For Stock Subscribed, Accounts 202 & 205, show the subscription price and the balance due on each class at end of year.

Line No.	Name of Account and Description of Item ( a )	Number of Shares ( b )	Balance Beginning of Year ( c )	Balance End of Year ( d )
1	<b>Common Stock Subscribed (Acct. 202)- CLASS A ONLY!</b>			
2	N/A			
3				
4				
5				
6				
7				
8				
9				
10				
11	<b>Total for Account 202</b>	-	-	-
12	<b>Common Stock Liability for Conversion (Acct. 203)-CLASS A ONLY!</b>			
13	N/A			
14				
15				
16				
17				
18				
19				
20				
21				
22	<b>Total for Account 203</b>	-	-	-
23	<b>Preferred Stock Subscribed (Account 205)-CLASS A ONLY!</b>			
24	N/A			
25				
26				
27				
28				
29				
30				
31				
32				
33	<b>Total for Account 205</b>	-	-	-
34	<b>Preferred Stock Liability for Conversion (Acct 206)- CLASS A ONLY!</b>			
35	N/A			
36				
37				
38				
39				
40				
41				
42				
43				
44	<b>Total for Account 206</b>	-	-	-



**OTHER PAID - IN CAPITAL (Accounts 207-211)**

Line No.	Particulars (a)	Balance First of Year (b)	Debits (c)	Credits (d)	Balance End of Year (e)
1	Premium on Capital Stock (207)- <b>CLASS A ONLY!</b>				-
	Reduction in Par or Stated Value of Capital Stock (209) -				
2	<b>CLASS A ONLY!</b>				-
	Gain on Resale or Cancellation of Reacquired Capital Stock (210)- <b>CLASS A ONLY!</b>				-
3					-
4	Other Paid-in Capital (211)				-
5	Installments Received on Capital Stock (except Prop. Capital) (211):				
6	N/A				-
7					-
8	<b>Total Account 211</b>	-	-	-	-
9	<b>Total Accounts 207-211</b>	-	-	-	-
10	Explain changes during year:				
11					
12					

**DISCOUNT ON CAPITAL STOCK (Account 212)  
CAPITAL STOCK EXPENSE (Account 213)**

1. Report below the particulars by account.
2. Explain each debit and credit in detail.

Line No.	Class and Series of Stock (a)	Balance Beginning of Year (b)	Debits (c)	Credits (d)	Balance End of Year (e)
1	<b>Discount on Capital Stock (Acct.212)</b>				
2	N/A				-
3					-
4					
5					-
6					-
7	<b>Total for Account 212</b>	-	-	-	-
8	<b>Capital Stock Expense (Acct.213)</b>				
9	N/A				-
10					-
11					-
12					-
13					-
14	<b>Total for Account 213</b>	-	-	-	-

**PROPRIETARY CAPITAL (Account 218)**

Line No.	Sole Proprietorship or Partnership (a)	Balance Beginning of Year (b)	Gains (c)	Losses (d)	Balance End of Year (e)
1	N/A				-
2					-
3					-
4					-
5					-
6					-
7	<b>Total for Account 218</b>	-	-	-	-

**LONG-TERM DEBT (Account 221)**

**Bonds**

1. Report below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the respondent, exclusive of advances from associated companies.
2. Group amounts according to accounts and show the total for each account.
3. If the respondent has pledged any of its long-term debt securities give particulars in a footnote (on schedule 801A-801B), including name of the pledgee and purpose of the pledge.

**Notes:**

Acct 427- See Schedule 306.

Administrative Fees should be included in Account 675.8 Schedule 605

Accts 239-240 See Schedule 216.

**Example:" Debt Holder: "WDA", Class:"WDA 1999", Series: "A"**

Line No.	Debt Holder, Class, Series (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding per Balance Sheet (d)	Rate (%) (e)	Interest for Year- Acct. 427.3 (\$) (f)	Matured P.& I. Acct-239 & 240 (\$) (g)	Principal for Year (\$) (h)	Reserve Requirements (\$) (i)	Total Funding Required (F + H + I) (j)
1	<b>Bonds (Account 221)</b>									
2	DWTRF 2003A	3/1/04	12/1/2033	244,797	0.00%	-	-	23,316	-	23,316
3	DWTRF 2003B	9/1/04	6/1/2024	78,079	2.00%	2,521	-	76,537	-	79,058
4	WVIJDC 2012	7/19/12	6/1/2052	3,150,979	1.00%	32,093	-	93,212	-	125,305
5	2017 Bond	6/15/17	3/1/2047	2,315,000	3.97%	90,327	-	60,000	-	150,327
6	2021 Bond	11/1/21	10/1/36	1,133,248	2.35%	27,928	-	71,378	9,931	109,237
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	<b>Total for Account 221</b>			<b>6,922,103</b>		<b>152,869</b>	<b>-</b>	<b>324,443</b>	<b>9,931</b>	<b>487,243</b>

**LONG-TERM DEBT (Account 222)- CLASS A ONLY!**

**Reacquired Bonds**

1. Report below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the respondent, exclusive of advances from associated companies.
2. Group amounts according to accounts and show the total for each account.
3. If the respondent has pledged any of its long-term debt securities give particulars in a footnote (on schedule 801A-801B), including name of the pledgee and purpose of the pledge.

**Notes:**

Acct 427- See Schedule 306.

Administrative Fees should be included in Account 675.8 Schedule 605

Accts 239-240 See Schedule 216.

**Example:" Debt Holder: "WDA", Class:"WDA 1999", Series: "A"**

Line No.	Debt Holder, Class, Series (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding per Balance Sheet (d)	Rate (%) (e)	Interest for Year- Acct. 427.3 (\$) (f)	Matured P. & I. Acct-239 & 240 (\$) (g)	Principal for Year (\$) (h)	Reserve Requirements (\$) (i)	Total Funding Required (F + H + I) (j)
	<b>Reacquired Bonds (Acct.222)</b>									
1	N/A									-
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										-
27										-
28										-
29										-
30	<b>Total for Account 222</b>			-		-	-	-	-	-

**LONG-TERM DEBT (Account 224)**

**OTHER LONG TERM DEBT**

1. Report below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the respondent, exclusive of advances from associated companies.

2. List each account separately and show the total for each account.

3. If the respondent has pledged any of its long-term debt securities give particulars in a footnote (on schedule 801A-801B), including name of the pledgee and purpose of the pledge.

**Notes:**

Acct 427- See Schedule 306.

Administrative Fees should be included in Account 675.8 Schedule 605

Accts 239-240 See Schedule 216.

Example:" Debt Holder: "WDA", Class:"WDA 1999", Series: "A"

Line No.	Debt Holder, Class, Series (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding per Balance Sheet (d)	Rate (%) (e)	Interest for Year- Acct. 427.3 (\$) (f)	Matured P. & I. Acct-239 & 240 (\$) (g)	Principal for Year (\$) (h)	Reserve Requirements (\$) (i)	Total Funding Required (F + H + I) (j)
	<b>Other Long-Term Debt (Acct.224)</b>									
1	N/A									-
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										-
27										-
28										-
29										-
30	<b>Total for Account 224</b>			-		-	-	-	-	-

**LONG-TERM DEBT**

**ADVANCES FROM ASSOCIATED COMPANIES (Account 223)**

LIST EACH NOTE SEPARATELY (If footnote is needed, please refer to schedule 801A-801B).

Line No.	Name of Associated Company (a)	Date of Note (b)	Date of Maturity (c)	Balance Beginning of Year (d)	Principal Advanced During Year (e)	Principal Repaid During Year (f)	Balance End of Year (g)	Interest Expense For Year		Comm. Auth. (j)
								Rate (h)	Amount (i)	
1	N/A						-			
2							-			
3							-			
4							-			
5							-			
6							-			
7							-			
8							-			
9							-			
10	<b>Total for Account 223</b>			-	-	-	-		-	

**NOTES PAYABLE (Account 232)**

- 1. Give below the particulars indicated concerning notes payable at end of year.
- 2. Give particulars or collateral pledged, if any.
- 3. Any demand notes should be described as such in column (c).
- 4. Minor amounts may be grouped by classes, showing the number of such amounts.

Line No.	Payee (a)	Purpose for Which Issued (b)	Balance Beginning of Year (c)	Date of Note (d)	Date of Maturity (e)	Interest		Balance End of Year (h)
						Rate (f)	Amount (g)	
1	N/A							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11	<b>Total for Account 232</b>		-				-	-

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (Account 233)**

Line No.	Payee and Description (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)
			Debits (c)	Credits (d)	
1	Due to Sewer	-	-	5,145	5,145
2					-
3					-
4					-
5					-
6					-
7					-
8					-
9					-
10					-
	<b>Total for Account 233</b>	-	-	5,145	5,145

**NOTES PAYABLE TO ASSOCIATED COMPANIES (Account 234)**

1. If collateral has been pledged as security to the payment of any note, describe such collateral.
2. Include date of note and date of maturity in description of note.

Line No.	Payee and Description (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year	
			Debits (c)	Credits (d)		Rate (f)	Amount (g)
1	N/A				-		
2					-		
3					-		
4					-		
5					-		
6					-		
7					-		
8					-		
9					-		
	<b>Total for Account 234</b>	-	-	-	-		-

**ACCRUED TAXES (Account 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 transferred from this account and recorded in an appropriately designated reserve account.

**Enter payments as negative numbers.**

Line No.	Kind of Tax (a)	Balance First of Year (b)	Amounts Accrued (c)	Payments During Year (d)	Other Items Debit or (Credit) (e)	Balance End of Year (f)
1	<b>Accrued Taxes, utility operating income (Acct.236.1)</b>					
2	N/A					-
3						-
4						-
5						-
6						-
7						-
8						-
9						-
10	<b>Accrued taxes, other than income (Acct.236.11)</b>					
11	N/A					-
12						-
13						-
14						-
15						-
16						-
17						-
18						-
19						-
20	<b>Accrued taxes, income taxes (Acct.236.12)</b>					
21	N/A					-
22						-
23						-
24						-
25						-
26						-
27						-
28						-
29						-
30	<b>Accrued taxes, other income and deductions (Acct.236.2)</b>					
31	N/A					-
32						-
33						-
34						-
35						-
36						-
37						-
38						-
39						-
40						-
41						-
42	<b>Total for Account 236</b>	-	-	-	-	-

**ACCOUNTS PAYABLE (231.1)  
CUSTOMER DEPOSIT( 235)  
ACCRUED INTEREST (237)**

**CURRENT AND ACCRUED LIABILITIES (Account 238-241)  
OTHER DEFERRED CREDITS (Account 253)**

1. Report the amount and description of other current and accrued liabilities at end of year.
2. Minor items may be grouped under appropriate title.

Line No.	Items ( a )	Balance Beginning of Year ( b )	Balance End of Year ( c )
1	<b>Accounts Payable (Acct. 231)</b>		
	Vendor Accounts Payable	27,074	16,435
	<b>Total for Account 231</b>	<b>27,074</b>	<b>16,435</b>
2	<b>Customer Deposit (Acct. 235)</b>		
	Customer Deposit Funds Payable	16,182	16,182
	Customer Deposit Interest Payable	71,095	72,659
	<b>Total for Account 235</b>	<b>87,277</b>	<b>88,841</b>
3	<b>Accrued Interest on Long Term Debt &amp; Other Liabilities (Accts. 237.1 &amp; 237.2)</b>		
	Accrued Interest 2003-B Bond	258	258
	Accrued Interest 2012 Water Tank Bond	2,703	2,703
	Accrued Interest 2017 Bond	29,862	29,862
	Accrued Interest 2021 Bond	2,359	2,359
	<b>Total for Account 237</b>	<b>35,182</b>	<b>35,182</b>
4	<b>Accrued Dividends (Acct.238)</b>		
	N/A		
	<b>Total for Account 238</b>	-	-
5	<b>Matured Long Term Debt and Interest(Acct.239 &amp;240)</b>		
	N/A		
	<b>Total for Account 239 &amp; 240</b>	-	-
6	<b>Misc. current and accrued liabilities (Acct. 241)</b>		
	Compensated Absences	34,710	27,748
	Accrued Wages/ER Taxes Payable	1,614	23,264
	PEIA OPEB Accrual Liability	-	8,029
	Engineering Review Fees	18,053	18,053
	Due to Sewer	2,914	-
	<b>Total for Account 241</b>	<b>57,291</b>	<b>77,094</b>
7	<b>Other Deferred credits(Acct. 253)</b>		
	Deferred Inflows	98,741	42,936
	<b>Total for Account 253</b>	<b>98,741</b>	<b>42,936</b>



**ADVANCES FOR CONSTRUCTION (Account 252)**

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
1	N/A					-
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						-
27						-
28						-
29						-
30						-
31						-
32						-
33						-
34						-
35						-
36						-
37						-
38						-
39						-
40						-
41						-
42						-
43						-
44						-
45						-
46						-
47						-
48						-
49	<b>Total for Account 252</b>	-		-	-	-

**ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)**

Report as specified below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and Non-utility operations. Explain by footnote (on schedule 801A-801B) 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.

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Deferred for Year		Allocations to Current Year's 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	Water Utility (255.1):								
2	3%							-	
3	4%							-	
4	7%							-	
5	10%							-	
6								-	
7	Other: (list separately and show								
8	3%, 4%, 7%, 10%)								
9	N/A							-	
10								-	
11								-	
12	<b>Total for Water Utility</b>	-	xxxxx	-	xxxxx	-	-	-	
13									
14	Nonutility (255.2):								
15	N/A							-	
16								-	
17								-	
18								-	
19								-	
20	Other: (list separately and show								
21	3%, 4%, 7%, 10%)								
22	N/A							-	
23								-	
24								-	
25								-	
26	<b>Total for Water NonUtility</b>	-	xxxxx	-		-	-	-	
27	<b>Total for Account 255</b>	-	xxxxx	-		-	-	-	

**PROPERTY INSURANCE AND INJURIES AND DAMAGES RESERVES (Accounts 261 - 262)**

Line No.	Particulars (a)	Property Insurance (Account 261) (b)	Injuries & Damages (Account 262) (c)
1	<b>Balance beginning of year</b>		
2	Additions during year (specify department and account charged)		
3	N/A		
4			
5			
6			
7			
8	Total Additions	-	-
9	Deductions during year (specify)		
10	N/A		
11			
12			
13			
14			
15	Total Deductions	-	-
16			
17	<b>Balance end of year</b>	-	-

**PENSIONS AND BENEFITS AND MISCELLANEOUS RESERVES (Accounts 263 & 265)**

Line No.	Particulars (a)	Pensions & Benefits (Account 263) (b)	Miscellaneous (Account 265) (c)
1	<b>Balance beginning of year</b>		
2	Additions during year (specify department and account charged)		
3	N/A		
4			
5			
6			
7			
8	Total additions	-	-
9	Deductions during year (specify)		
10	N/A		
11			
12			
13			
14			
15	Total deductions	-	-
16			
17	<b>Balance end of year</b>	-	-

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

20 N/A

21

22

23

24

25

26

27

**CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)**

Note: Please provide the Commission's Approval information on Schedule 801A-801B.

**REPORT AMOUNTS APPLICABLE TO EACH WATER UTILITY DEPARTMENT (WATER UTILITY ONLY!)**

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Number Credited (c)	Amount (d)		
1	Water A	1,527,123			30,080	1,557,203
2						-
3						-
4						-
5						-
6						-
7	<b>Total for Account 271</b>	<b>1,527,123</b>		-	<b>30,080</b>	<b>1,557,203</b>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 272)**

Report the information indicated concerning this account.

Line No.	Description (a)	Comm. Approval (b)	Period of Amortization (c)	Balance Beginning of Year (d)	Credits Account 403 (e)	Balance End of Year (f)
1	N/A					-
2						-
3						-
4						-
5						-
6						-
7						-
8						-
9						-
10	<b>Total for Account 272</b>			-	-	-

**ACCUMULATED DEFERRED INCOME TAXES (Accounts 281 - 283)**

**SEGREGATE BETWEEN EACH UTILITY DEPARTMENT AND NONUTILITY PROPERTY**

Line No.	Description (a)	Balance Beginning of Year (b)	Deferred for Year		Allocations to Current Year's 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	Accelerated amortization (Acct.281)								
2	N/A							-	
3								-	
4								-	
5	<b>Total for Account 281</b>	-		-		-	-	-	
6	Liberalized depreciation (Acct.282)								
7	N/A							-	
8								-	
9								-	
10	<b>Total for Account 282</b>	-		-		-	-	-	
11	Other (Acct.283)								
12	N/A							-	
13								-	
14								-	
15	<b>Total for Account 283</b>	-		-		-	-	-	

**TAXES OTHER THAN INCOME, PAYROLL TAXES (408.12)  
TAXES OTHER THAN INCOME, OTHER INCOME AND DEDUCTIONS (408.20)**

Line No.	Particulars (a)	Amount (\$) (408.12) (b)	Other Income and Deductions (408.20) (c)	Total (d)	Charged to Plant Accounts (e)	Other (Explain) (f)	Total Distribution of Other Taxes (g)
1	Total amount from last year for Acct.408.12	37,265					
2	Total amount from last year for Acct.408.20						
3	<b>State &amp; Local (Detail)</b>						
4	Current Year's Activities:						
5	N/A			-			-
6				-			-
7				-			-
8				-			-
9				-			-
10				-			-
11				-			-
12				-			-
13				-			-
14				-			-
15	<b>Federal (Detail)</b>						
16	Current Year's Activities:			-			-
17	Payroll Taxes	40,408		40,408			40,408
18				-			-
19				-			-
20				-			-
21				-			-
22				-			-
23				-			-
24				-			-
25				-			-
26				-			-
27	<b>Total Current Other Taxes</b>	<b>40,408</b>	-	<b>40,408</b>	-	-	<b>40,408</b>

**UTILITY REGULATORY ASSESSMENT FEES (Account 408.10)  
PROPERTY TAXES (408.11)  
OTHER TAXES AND LICENSES (Account 408.13)**

Line No.	Description	EXPENSES INCURRED DURING YEAR CHARGED CURRENTLY TO		Total Amount from Preceding Year
		Department	Amount for This Year	
	( a )	( b )	( c )	( d )
1	<b>Regulatory Assessment Fees (408.10)</b>			
2	<b>Public Service Commission Assessment Fees</b>			
3	N/A			
4				
5				
6				
7				
8				
9				
10				
11				
12	<b>Total for Account 408.10</b>		-	-
13	<b>Property Taxes (408.11)</b>			
14				
15	N/A			
16				
17				
18				
19				
20				
21				
22				
23				
24	<b>Total for Account 408.11</b>		-	-
25	<b>Other Taxes and Licenses (408.13)</b>			
26	N/A			
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	<b>Total for Account 408.13</b>		-	-

**DISTRIBUTION OF INCOME TAXES (Accounts 409-412)**  
**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

Line No.	Particulars (a)	Amount for This Year (b)	Amount from Preceding Year (c)
1			
2	<b>Utility Operating Income</b>		
3	409.10 Federal Income Taxes		
4	409.11 State Income Taxes		
5	409.12 Local Income Taxes		
6	412.10 Investment Tax Credits Deferred to Future Periods		
7	412.11 Investment Tax Credits Restored to Operating Income		
8	<b>Total Charged Operations</b>	-	-
9	<b>Other Income and Deductions</b>		
10	409.20 Income Taxes		
11	412.20 Investment Tax Credits-net-NonUtility Operations		
12	412.30 Investment Tax Credits Restored to NonOperating Income		
13	<b>Total Account</b>	-	-
14	<b>Extraordinary Items</b>		
15	409.30 Income Taxes		
16	<b>Total Extraordinary Items</b>	-	-
17	Other Distributions (Specify)		
18	Adjustment to Retained Earnings		
19	N/A		
20			
21	<b>Total</b>	-	-

**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

		Balance Beginning of Year	Debits	Credits		Balance End of Year
				Expense Account Charged	Expense Amount	
1	410.10 Deferred Federal Income Taxes					-
2	410.11 Deferred State Income Taxes					-
3	410.20 Provision for Def. Inc. Taxes, Other Income and Deductions					-
4	410.12 Deferred Local Income Taxes					-
5	411.10 Deferred Income Taxes - Cr - Operating Income					-
6	411.20 Provision for Def. Inc. Taxes, Other Income and Deductions					-
7	<b>Total Accum. Deferred Taxes( Acct 410 +411)</b>	-	-		-	-
8						

9	<b>Notes and Explanation Regarding Distribution of Taxes - Accounts 409-412</b>					
10	N/A					
11						
12						
13						
14						
15						
16						
17						
18						
19						

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME**

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation should include as far as practicable the same detail as furnished on Schedule M-1 of the tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.	Particulars (a)	Amount (b)
		\$
1	Net income for the year per page 100 .....	190,376
2	Reconciling items for the year:	
3		
4	Taxable income not reported on books:	
5		
6		
7		
8		
9		
10	Deductions recorded on books not deducted for return:	
11		
12		
13		
14		
15	Income recorded on books not included in return:	
16		
17		
18		
19		
20	Deductions on return not charged against book income:	
21		
22		
23		
24		
25		
26	Federal tax net income.....	
27		
28	Computation of tax:	
29		
30		
31		
32		
33		
34		
35		
36		
37		



**INCOME FROM UTILITY PLANT LEASED TO OTHERS (Account 413)**

1. Report below the revenues, expenses, and net income for the year from utility property constituting a distinct operating unit or system leased to others.
2. Designate associated companies by placing an "x" in column (b) opposite the name of the lessee.

Line No.	Name of Lessee, Description and Location of Leased Property (a)	Assoc. Co. (b)	Revenues (c)	DEDUCTIONS				Net Income Before Taxes (h)
				Operation (d)	Maintenance (e)	Depreciation (f)	Amortization (g)	
1	<b>Total Previous Year Amount</b>							-
2	Current Year's Activities:							-
3	N/A							-
4								-
5								-
6								-
7								-
8								-
9								-
10	<b>Total Current Year Amount for Account 413</b>		-	-	-	-	-	-

**GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 414)**

Give a brief description of property creating gain or loss. Include name of party acquiring the property (if another utility or associated company) and the date transaction was completed.

Line No.	Description of Property (a)	Commission Date Approved When Required (b)	Original Cost of Related Property (c)	Amount for this Year (d)	Amount from Preceding Year (e)
1	Gains:				
2	N/A				
3					
4					
5					
6					
7					
8					
9					
10	Losses:				
11	N/A				
12					
13					
14					
15					
16					
17	<b>Total for Account 414</b>		-	-	-

**INCOME FROM MERCHANDISING, JOBBING, AND CONTRACT WORK (Account 415-416)**

Please Enter the Cost or Expenses or Deduction as Negative Number

Report by utility departments the revenues, costs, expenses and net income from merchandising, jobbing and contract work during year.

Line No.	Particulars (a)	Amount for this Year (b)	Amount from Preceding Year (c)
1	Account 415 - Revenues		
2	Gross Sales (detail)		
3	N/A		
4			
5			
6	Deductions:		
7	Discounts and Allowances		
8			
9			
10			
11	<b>Total for Account 415</b>	-	-
12	Account 416 - Costs and Expenses (List the Expenses by		
13	Major Classes)		
14	N/A		
15			
16			
17			
18			
19			
20	<b>Total for Account 416</b>	-	-
21			
22	<b>Net Total</b>	-	-

**INTEREST AND DIVIDEND INCOME (Account 419)**

Line No.	Security or Account on Which Received (a)	Interest or Dividend Rate for current year (b)	Amount for This Year (c)	Amount from Preceding Year (d)
1	General Fund Interest	Various	3,667	38,615
2	Municipal Bond Fund Interest	Various	18,003	5,818
3	Capacity Fees Interest	Various	46,934	30,743
4	Bond Draw Fund Interest	Various	16,362	8,118
5	Water Interest - Other	Various	47,324	3,640
6				
7				
8				
9				
10				
11				
12				
13				
14	<b>Total for Account 419</b>		<b>132,290</b>	<b>86,934</b>

**NONUTILITY INCOME (Account 421)  
MISCELLANEOUS NONUTILITY EXPENSES (Account 426)**

Line No.	Description of Nonutility Income ( a )	Amount for this Year ( b )	Amount from Preceding Year ( c )
1	Income (Acct. 421, Minor Items May Be Grouped)		
2	N/A		
3			
4			
5			
6	<b>Total For Account 421</b>	-	-
7	Expenses(account 426):		
8	N/A		
9			
10			
11			
12			
13			
14	<b>Total for Account 426</b>	-	-

**Allowance for Constructions and Amortization Exp. (Acct. 420, 428, & 429)**

Line No.	Nature of Item ( a )	Amount For this Year ( b )	Amount from Preceding Year ( c )
1	<b>Allowance for funds used during constructions (Acct.420):</b>		
	N/A		
	<b>Total for Account 420</b>	-	-
2	<b>Amortization of Debt discount and expenses (428):</b>		
	N/A		
	<b>Total for Account 428</b>	-	-
3	<b>Amortization of Premium on Debt (429):</b>		
	N/A		
	<b>Total for Account 429</b>	-	-

**INTEREST EXPENSE (Account 427)**

REPORT DETAILS OF ITEMS SEPARATELY BY ACCOUNTS

Line No.	Class of Debt on Which Payable ( a )	INTEREST		
		Rate for this Year (%) ( b )	Amount for this Year (\$) ( c )	Amount from Preceding Year (\$) ( d )
1	<b>Interest on Debt to Associated Companies (Acct. 427.1)</b>			
	N/A			
	<b>Total for Account 427.1</b>	xxxxxxxxxx	-	-
2	<b>Interest on Short-Term Debt (Acct.427.2)</b>			
	N/A			
	<b>Total for Account 427.2</b>	xxxxxxxxxx	-	-
3	<b>Interest on Long-Term Debt (Acct.427.3)</b>			
	2003 Bond Series B - Main Plant	2.00%	2,521	4,032
	2012 WVIJDC Bond for Tanks	1.00%	32,093	33,019
	2017 Bond	3.97%	90,327	91,678
	2021 Bond	2.35%	27,928	20,830
	Other	Various	-	16,436
	<b>Total for Account 427.3</b>	xxxxxxxxxx	152,869	165,995
4	<b>Interest on Customer Deposits (Acct.427.4)</b>			
	N/A			
	<b>Total for Account 427.4</b>	xxxxxxxxxx	-	-
5	<b>Interest- Other (Acct.427.5)</b>			
	N/A			
	<b>Total for Account 427.5</b>	xxxxxxxxxx	-	-
	<b>Total Current Interest Expense- Account 427</b>	xxxxxxxxxx	152,869	165,995

**EXTRAORDINARY ITEMS (Accounts 433 and 434)**

1. Give below a brief description of each item included in accounts 433, Extraordinary Deductions.
2. List date of Commission approval for extraordinary treatment of item (See General Instruction 7 of the Uniform System of Accounts).
3. Income tax effects relating to each extra- ordinary item should be listed in Column (d ).
4. For additional space use an additional page.

Line No.	Description of Items (a)	Amount for This Year (b)	Amount from Last Year (c)	Related Income Taxes (d)
1	<b>Extraordinary Income (Acct.433):</b>			
2	N/A			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	<b>Total for Account 433</b>	-	-	-
21	<b>Extraordinary Deductions (Acct. 434):</b>			
22	N/A			
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39	<b>Total for Account 434</b>	-	-	-
40	<b>Net Current Extraordinary Items</b>	-	-	-

**WATER PLANT PER BALANCE SHEET**

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2	<b>SUMMARY OF WATER PLANT</b>		
3			
4	Balance Sheet Sub accounts		
5	101 Utility Plant in Service (Schedule 501B)	12,767,144	12,922,771
6	102 Utility Plant Leased to Others (Schedule 502)	-	-
7	103 Property Held for Future Use (Schedule 502)	-	-
8	104 Utility Plant Purchased or Sold		
9	105 Construction Work in Progress (Schedule 504A)	1,447,813	2,596,052
10	106 Completed Construction not Classified - <b>CLASS A ONLY!</b>		
	Accum. Depr. and Amort. of Utility Plant in Service		
11	108 & 110 (Schedule 505)	(3,793,131)	(4,165,424)
12	<b>Net Water Plant</b>	<b>10,421,826</b>	<b>11,353,399</b>
13	114 Utility Plant Acquisition Adjustments (Schedule 505)	-	-
	Accum. Amort. of Utility Plant Acquisition		
14	115 Adjustments (Schedule 505)	-	-
	Other Utility Plant Adjustments (Schedule 505) -		
15	116 <b>CLASS A ONLY!</b>	-	-
16	<b>Net Other Plant</b>	-	-
17	<b>Total Net Utility Plant</b>	<b>10,421,826</b>	<b>11,353,399</b>

**Notes on Plant:**

**WATER PLANT IN SERVICE (Accounts 301-348)**

1. Report by prescribed accounts the original cost of water plant in service and the additions and retirements of such plant during the year.
2. State in footnote (on schedule 801A-801B) the general character of any adjustments in column (e).

Line No.	Account (a)	Balance Beginning of Year (b)	(+) Additions (c)	(-) Retirements (d)	(+/-) Adjustments (e)	Balance End of Year (f)
1	<b>Intangible Plant</b>					
2						
3	301.1 Organization	1,537				1,537
4	302.1 Franchises					-
5	339.1 Other Plant and Miscellaneous Equipment					-
6	<b>Total Intangible Plant</b>	<b>1,537</b>	-	-	-	<b>1,537</b>
7	<b>Tangible Plant</b>					
8	<b>Source of Supply &amp; Pumping Plant</b>					
9	303.2 Land and Land Rights	8,417				8,417
10	304.2 Structures and Improvements	980,346	5,227			985,573
11	305.2 Collecting and Impounding Reservoirs					-
12	306.2 Lake, River and Other Intakes					-
13	307.2 Wells and Springs					-
14	308.2 Infiltration Galleries and Tunnels					-
15	309.2 Supply Mains					-
16	310.2 Power Generation Equipment					-
17	311.2 Pumping Equipment	409,933				409,933
18	339.2 Other Plant and Miscellaneous Equipment					-
19	<b>Total Source of Supply and Pumping Plant</b>	<b>1,398,696</b>	<b>5,227</b>	-	-	<b>1,403,923</b>
20						
<b>501A</b>						

## WATER PLANT IN SERVICE (Accounts 301-348) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	(+) Additions (c)	(-) Retirements (d)	(+/-) Adjustments (e)	Balance End of Year (f)
1	<b>Water Treatment Plant</b>					
2	303.3 Land and Land Rights					-
3	304.3 Structures and Improvements					-
4	311.3 Pumping Equipment					-
5	320.3 Water Treatment Equipment	1,349,210	7,482			1,356,692
6	339.3 Other Plant and Miscellaneous Equipment					-
7	<b>Total Water Treatment Plant</b>	<b>1,349,210</b>	<b>7,482</b>	<b>-</b>	<b>-</b>	<b>1,356,692</b>
8	<b>Transmission and Distribution Plant</b>					
9	303.4 Land and land Rights	9,446				9,446
10	304.4 Structures and Improvements					-
11	311.4 Pumping Equipment					-
12	330.4 Distribution Reservoirs and Standpipes	4,012,501				4,012,501
13	331.4 Transmission and Distribution Mains	5,152,780				5,152,780
14	333.4 Services					-
15	334.4 Meters and Meter Installations	704,012	51,572			755,584
16	335.4 Hydrants	65,348	24,567			89,915
17	336.4 Backflow Prevention Devices					-
18	339.4 Other Plant and Miscellaneous Equipment					-
19	<b>Total Transmission and Distribution Plant</b>	<b>9,944,087</b>	<b>76,139</b>	<b>-</b>	<b>-</b>	<b>10,020,226</b>
20	<b>General Plant</b>					
21	303.5 Land and Land Rights					-
22	304.5 Structures and Improvements					-
23	340.5 Office Furniture and Equipment					-
24	341.5 Transportation Equipment	58,002	66,779			124,781
25	342.5 Stores Equipment					-
26	343.5 Tools, Shop and Garage Equipment	13,639				13,639
27	344.5 Laboratory Equipment					-
28	345.5 Power Operated Equipment					-
29	346.5 Communication Equipment					-
30	347.5 Miscellaneous Equipment	1,973				1,973
31	348.5 Other Tangible Plant					-
32	Total General Plant	73,614	66,779	-	-	140,393
33	<b>Total Water Plant</b>	<b>12,767,144</b>	<b>155,627</b>	<b>-</b>	<b>-</b>	<b>12,922,771</b>



**UTILITY PLANT LEASED TO OTHERS (Account 102)**

1. Report below the information called for concerning water plant leased to others.
2. In column (d) give the date of Commission authorization of the lease of water plant to others.
3. Designate if lessee is an associated company by placing an "x" in column (b).

Line No.	Name of Lessee (a)	Assoc. Co. (b)	Description of Property Leased (c)	Comm. Auth. (d)	Expiration Date of Lease (e)	Total Amount (f)
1	<b>Balance Beginning of Year</b>					
2	N/A					
3						
4						
5						
6						
7						
8						
9	<b>End of Year Balance</b>					-

**PROPERTY HELD FOR FUTURE USE (Account 103)**

1. Report below the information called for concerning water plant held for future use. Report data as of end of year.
2. Explain important items entered in column (g) on Schedule 801A-801B

Line No.	Description and Location of Property (a)	Date Originally Included In This Account (b)	Date Expected to be used in Utility Service (c)	Original Cost (d)	Interest Capitalized (e)	Taxes Capitalized (f)	Other Expenditures Capitalized (g)	Book Cost End of Year (h)
1	<b>Balance Beginning of Year</b>							
2	N/A							-
3								-
4								-
5								-
6								-
7								-
8								-
9								-
10	<b>End of Year Balance</b>			-	-	-	-	-

### WATER PLANT RETIREMENT AND REPLACEMENT

Report by prescribed accounts the average age and replacement cost

Total Water Plant for columns (b) and (c) should equal page 501B column (f) Line 33 (Balance End of Year), less Land and Intangible Plant.

Replacement Cost(column d) is the cost of replacing each item in columns ( b ) and ( c ).

Line No.	Accounts (a)	Balance of Plant older than 15 years (\$) (b)	Balance of Plant younger than 15 years (\$) (c)	Replacement Cost (\$) (d)	Amount To Be Replaced within 5 years (\$) (e)
1	<b>Source of Supply And Pumping Plant</b>				
2	304.2 Structures and Improvements	634,252	351,321	1,993,000	1,160,000
3	305.2 Collecting and Impounding Reservoirs				
4	306.2 Lake, River and Other Intakes				
5	307.2 Wells and Springs				
6	308.2 Infiltration Galleries and Tunnels				
7	309.2 Supply Mains				
8	310.2 Power Generation Equipment				
9	311.2 Pumping Equipment	372,311	37,622	214,000	43,000
10	339.2 Other Plant and Miscellaneous Equip.				
11	<b>Total Source of Supply and Pumping Plant</b>	<b>1,006,563</b>	<b>388,943</b>	<b>2,207,000</b>	<b>1,203,000</b>
12					
13	<b>Water Treatment Plant</b>				
14	304.3 Structures and Improvements				
15	311.3 Pumping Equipment				
16	320.3 Water Treatment Equipment	1,269,396	87,296	2,261,000	400,000
17	339.3 Other Plant and Miscellaneous Equip.				
18	<b>Total Water Treatment Plant</b>	<b>1,269,396</b>	<b>87,296</b>	<b>2,261,000</b>	<b>400,000</b>
19					
20	<b>Transmission and Distribution Plant</b>				
21	304.4 Structures and Improvements				
22	311.4 Pumping Equipment				
23	330.4 Distribution Reservoirs and Standpipes		4,012,501	5,297,000	
24	331.4 Transmission and Distribution Mains	1,415,854	3,736,926	8,378,000	3,100,000
25	333.4 Services				
26	334.4 Meters and Meter Installations		755,584	594,000	
27	335.4 Hydrants	21,544	68,371	85,000	
28	336.4 Backflow Prevention Devices				
29	339.4 Other Plant and Miscellaneous Equip.				
30	<b>Total Transmission and Distribution Plant</b>	<b>1,437,398</b>	<b>8,573,382</b>	<b>14,354,000</b>	<b>3,100,000</b>
31					
32	<b>General Plant</b>				
33	304.5 Structures and Improvements				
34	340.5 Office Furniture and Equipment				
35	341.5 Transportation Equipment	14,786	109,995	145,000	132,000
36	342.5 Stores Equipment				
37	343.5 Tools, Shop and Garage Equipment		13,639	132,000	120,000
38	344.5 Laboratory Equipment				
39	345.5 Power Operated Equipment				
40	346.5 Communication Equipment				
41	347.5 Miscellaneous Equipment	1,973		13,000	12,000
42	348.5 Other Tangible Plant				
43	<b>Total General Plant</b>	<b>16,759</b>	<b>123,634</b>	<b>290,000</b>	<b>264,000</b>
44					
45	<b>Total Water Plant</b>	<b>3,730,116</b>	<b>9,173,255</b>	<b>19,112,000</b>	<b>4,967,000</b>

**CONSTRUCTION WORK IN PROGRESS (Account 105)**

1. Report below the particulars called for concerning water plant in process of construction but not ready for service at the date of the balance sheet.
2. Minor projects may be grouped by classes. Show the number of items in each group.

Line No.	Description of Project (a)	Amount (b)	Estimated Total Cost of Project (c)
1	<b>Balance Beginning of Year</b>	<b>1,447,813</b>	<b>3,132,002</b>
2	<b>List the current year's Activities:</b>		
3	Water Plant Upgrade	2,523,634	2,876,627
4	Upgrade Mecklenburg	7,280	725,000
5	Water Distribution System Upgrade	21,412	3,100,000
6	GIS Mapping System - Water	20,306	50,000
7	120 Water Line Replacement Project	23,420	1,000,000
8			
9	Prior Year	(1,447,813)	(3,132,002)
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48	<b>Total for this Page</b>	<b>2,596,052</b>	<b>7,751,627</b>

**CONSTRUCTION WORK IN PROGRESS (Account 105)**

1. Report below the particulars called for concerning water plant in process of construction but not ready for service at the date of the balance sheet.
2. Minor projects may be grouped by classes. Show the number of items in each group.

Line No.	Description of Project (a)	Amount (b)	Estimated Total Cost of Project (c)
1	Carried Over from Page 504A	2,596,052	7,751,627
2			
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48	<b>Total for this Page</b>	<b>2,596,052</b>	<b>7,751,627</b>

**CONSTRUCTION WORK IN PROGRESS (Account 105)**

1. Report below the particulars called for concerning water plant in process of construction but not ready for service at the date of the balance sheet.
2. Minor projects may be grouped by classes. Show the number of items in each group.

Line No.	Description of Project (a)	Amount (b)	Estimated Total Cost of Project (c)
1	Carried Over from Page 504B	2,596,052	7,751,627
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48	<b>Total for this Page</b>	<b>2,596,052</b>	<b>7,751,627</b>

**CONSTRUCTION WORK IN PROGRESS (Account 105)**

1. Report below the particulars called for concerning water plant in process of construction but not ready for service at the date of the balance sheet.
2. Minor projects may be grouped by classes. Show the number of items in each group.

Line No.	Description of Project (a)	Amount (b)	Estimated Total Cost of Project (c)
1	Carried Over from Page 504C	2,596,052	7,751,627
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48	<b>Total for this Page</b>	<b>2,596,052</b>	<b>7,751,627</b>

**CONSTRUCTION WORK IN PROGRESS (Account 105)**

1. Report below the particulars called for concerning water plant in process of construction but not ready for service at the date of the balance sheet.
2. Minor projects may be grouped by classes. Show the number of items in each group.

Line No.	Description of Project (a)	Amount (b)	Estimated Total Cost of Project (c)
1	Carried Over from Page 504D	2,596,052	7,751,627
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48	<b>Balance End of Year (Account 105)</b>	<b>2,596,052</b>	<b>7,751,627</b>

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT (Account 108) AND Plant Adjustments (class A only!)**

Line No.	Acct #	Particulars (a)	Balance Beginning of Year (b)	Plant Retired(Net) And/OR Debits		Depreciation and Amortization Expense Amount (e)	Credits		Balance End of Year (f)
				Debits (c)	Expense Account Charged (d)		Other Accounts Charged (f)	Other Amount Charged (g)	
1	108.1	Accumulated Depreciation	3,793,131			372,293			4,165,424
	108.2	Accumulated Depreciation of Utility Plant Leased to Others							-
	108.3	Accumulated Depreciation or Property Held for Future Use							-
		<b>Total for Account 108</b>	<b>3,793,131</b>	<b>-</b>	<b>xxxxxx</b>	<b>372,293</b>	<b>xxxxxx</b>	<b>-</b>	<b>4,165,424</b>
2	110.1	Accumulated Amortization of Utility Plant in Service							-
	110.2	Accumulated Amortization of Utility Plant Leased to Others							-
		<b>Total for Account 110</b>	<b>-</b>	<b>-</b>	<b>xxxxxx</b>	<b>-</b>	<b>xxxxxx</b>	<b>-</b>	<b>-</b>
3	114	Utility Plant Acquisition Adjustments							-
		<b>Total for Account 114</b>	<b>-</b>	<b>-</b>	<b>xxxxxx</b>	<b>-</b>	<b>xxxxxx</b>	<b>-</b>	<b>-</b>
4	115	Accumulated Amortization of Utility Plant Acquisition Adjustments							-
		<b>Total for Account 115</b>	<b>-</b>	<b>-</b>	<b>xxxxxx</b>	<b>-</b>	<b>xxxxxx</b>	<b>-</b>	<b>-</b>
5	116	Other Utility Plant Adjustments- <b>CLASS A ONLY!</b>							-
		<b>Total for Account 116</b>	<b>-</b>	<b>-</b>	<b>xxxxxx</b>	<b>-</b>	<b>xxxxxx</b>	<b>-</b>	<b>-</b>

**DEPRECIATION AND AMORTIZATION OF WATER PLANT (Accounts 403-407)**

17

18 State below the rules by which the respondent determined the amounts of charges for the depreciation and amortization of water plant. Show the rates used in computing the depreciation

19 and amortization charges for the year, and state if any change has been made in the rates used or methods of determining depreciation and amortization charges from those used for the preceding year.

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21 Respondent records depreciation on straight-line basis over the useful lives ranging from 3-50 years.

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**OPERATING REVENUES (Account 400)**

1. Report below the amount of operating revenue for the year for each prescribed account and the amount from the preceding year
2. List the gallons sold for the current year and preceding year.
3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the figures at the close of each month or each billing period.
4. Unmetered sales should be included below. The details of such sales should be given in a footnote Schedule 801A-801B.

Line No.	Amount (a)	Operating Revenues		Gallons Sold (000 omitted)		Average Number of Customers	
		Amount for Year (b)	Amount from Last Year (c)	for this Year (d)	from Last Year (e)	Number for Year (f)	Number from Last Year (g)
1	<b>SALES OF WATER</b>						
2	<b>460. Unmetered Water Revenue</b>						
3	461. Metered Water Revenue						
4	461.1 Metered Sales to Residential Customers	1,043,445	1,030,834	58,339	57,215	1,607	1,590
5	461.2 Metered Sales to Commercial Customers	347,946	307,228	24,269	20,960	134	133
6	461.3 Metered Sales to Industrial Customers						
7	461.4 Metered Sales to Public Authorities	373,846	418,795	25,848	28,376	46	47
8	461.5 Metered Sales to Multiple Family Dwellings						
9	461.6 Metered Sales - Other						
10	<b>Total Metered Revenue</b>	<b>1,765,237</b>	<b>1,756,857</b>	<b>108,456</b>	<b>106,551</b>	<b>1,787</b>	<b>1,770</b>
11	<b>462. Fire Protection Revenue</b>						
12	462.1 Public Fire Protection						
13	462.2 Private Fire Protection						
14	<b>Total Fire Protection</b>	-	-	-	-	-	-
15	464. Other Sales to Public Authorities						
16	465. Sales to Irrigation Customers						
17	466. Sales for Resale	-	-	-	-		
18	467. Interdepartmental Sales						
19							
20	<b>Total Sales of Water</b>	<b>1,765,237</b>	<b>1,756,857</b>	<b>108,456</b>	<b>106,551</b>	<b>1,787</b>	<b>1,770</b>
21	<b>OTHER OPERATING REVENUES</b>						
22	469. Guaranteed Revenues	-	-				
23	470. Forfeited Discounts	25,295	24,074				
24	471. Miscellaneous Service Revenues	840	750				
25	472. Rents from Water Property	-	-				
26	473. Interdepartmental Rents	-	-				
27	474. Other Water Revenues	-	37,551				
28							
29	<b>Total Other Operating Revenues</b>	<b>26,135</b>	<b>62,375</b>				
30							
31	<b>Total Water Operating Revenues</b>	<b>1,791,372</b>	<b>1,819,232</b>				

**SALES OF WATER TO GENERAL CUSTOMERS - BY MONTHS (Accounts 460- 461)**

Line No.	Month or Other Billing Period (a)	460- Unmetered			461- Metered		
		Revenue (b)	Gallons Sold (000 Omitted) (c)	Avg.# Cust. (d)	Revenue (e)	Gal.Sold (f)	Avg.# Cust. (g)
1	Total Amount from Previous Year						
2	June - July 22				145,956	8,696	1,784
3	July - Aug 22				170,137	10,828	1,794
4	Aug - Sept 22				155,106	9,649	1,794
5	Sept - Oct 22				140,767	8,386	1,786
6	Oct - Nov 22				141,519	8,456	1,791
7	Nov - Dec 22				148,206	9,101	1,780
8	Dec - Jan 23				144,834	8,806	1,776
9	Jan - Feb 23				137,509	8,123	1,771
10	Feb - Mar 23				138,651	8,206	1,778
11	Mar - Apr 23				143,720	8,893	1,786
12	Apr - May 23				151,246	9,408	1,794
13	May - June 23				158,203	9,904	1,804
14	Adj. for the Year				(10,617)		
15	<b>Total Current</b>	-	-	-	<b>1,765,237</b>	<b>108,456</b>	<b>1,787</b>

**BILLING ACCURACY**

1	Average number of customers during the reporting period.	1,787.00
2	Billing Cycle (monthly, quarterly, semiannually) during the reporting period. <i>E.g. Monthly: enter 12, Quarterly enter 4, Semiannual: enter 2</i>	12.00
3	Total Number of Bills Generated during the reporting period.	21,438.00
4	Number of errors - driven billing adjustments during reporting period (# of bills adjusted)	

**Notes on Billing System:**

**COMMUNITIES SERVED**

	Names of Cities, Towns, and Unincorporated Communities (a)	No. of Customers End of Year (b)	Population Served (c)	Gallons Sold (000 Omitted) (d)	Total Sales of Water (e)
1	Shepherdstown and surrounding area	1804	Unknown	108456	1765237
2					
3					
4					
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**SALES FOR RESALE - BY MONTHS (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.
2. The quantities reported should be those shown by the bills rendered to the purchasers.
3. The sales should be reported by months or other billing period for each utility.
4. Attach continuation sheets as necessary.
5. Report the total gallons sold and revenue amount for the preceding year.

Line No.	Name of Other Water Utility (a)	Billing Period (b)	Gallons Sold (000) Omitted (c)	Revenue (d)
1	<b>Total Amount from Previous Year</b>			
2	<b>List Nature of Revenue for current year by Months:</b>			
3	N/A			
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41	<b>Total this Page</b>		-	-

**CONTINUED -SALES FOR RESALE - BY MONTHS (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.
2. The quantities reported should be those shown by the bills rendered to the purchasers.
3. The sales should be reported by months or other billing period for each utility.
4. Attach continuation sheets as necessary.

Line No.	Name of Other Water Utility (a)	Billing Period (b)	Gallons Sold (000) Omitted (c)	Revenue (d)
1	Continued from Page 601A		-	-
2	N/A			
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41	<b>Total this Page</b>		-	-

**CONTINUED-SALES FOR RESALE - BY MONTHS (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.
2. The quantities reported should be those shown by the bills rendered to the purchasers.
3. The sales should be reported by months or other billing period for each utility.
4. Attach continuation sheets as necessary.

Line No.	Name of Other Water Utility (a)	Billing Period (b)	Gallons Sold (000) Omitted (c)	Revenue (d)
1	<b>Continued from Page 601B</b>		-	-
2	N/A			
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41	<b>Total for Account 466</b>		-	-

**OTHER OPERATING REVENUES**

Line No.	Nature of Revenue (a)	Amount for this Year	Amount from Preceding Year
1	<b>Guaranteed Revenues(Acct. 469)</b>		
2	N/A		
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10			
11	<b>Total for Account 469</b>	-	-
12	<b>Forfeited Discounts(Acct. 470)</b>		
13	Forfeited Discounts	25,295	24,074
14			
15			
16			
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18			
19			
20	<b>Total for Account 470</b>	<b>25,295</b>	<b>24,074</b>
21	<b>Miscellaneous Service Revenues(Acct. 471)</b>		
22	Reconnection Fees	840	750
23			
24			
25			
26			
27			
28			
29			
30			
31	<b>Total for Account 471</b>	<b>840</b>	<b>750</b>
32	<b>Interdepartmental Rents(Acct. 473)</b>		
33	N/A		
34			
35			
36			
37			
38			
39			
40			
41	<b>Total for Account 473</b>	-	-
42			

**RENTS FROM WATER PROPERTY (Account 472)**

1. Report below rents received during the year for the 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 included 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.
4. Designate if lessee is an associated company by placing an "x" in column (b).

Line No.	Name of Lessee (a)	Description of Property (b)	Amount for This Year (c)	Amount from Preceding Year (d)
1	Rent Revenues(Acct.472)			
2	N/A			
3				
4				
5				
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12				
13	<b>Total for Account 472</b>		-	-

**OTHER WATER REVENUES (Account 474)**

Line No.	Nature of Revenue (a)	Amount for This Year	Amount from Preceding Year
1	Miscellaneous Revenues	-	50
2	Insurance Settlements	-	-
3	Grant Revenues	-	37,501
4			
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20	<b>Total for Account 474</b>	-	<b>37,551</b>

## WATER OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Schedule Page Number (b)	Amount for Year (c)	Amount from Preceding Year (d)
1	<b>SOURCE OF SUPPLY AND PUMPING EXPENSES</b>			
2	<b>Operation</b>			
3	601.1 Salaries and Wages - Employees	606A	362,064	332,964
4	603.1 Salaries and Wages - Officers, Directors, etc.	606C	-	-
5	604.1 Employee Pensions and Benefits	607	-	-
6	610.1 Purchased Water	604A	-	-
7	615.1 Purchased Power	607B	49,911	45,027
8	616.1 Fuel for Power Production	607B	-	-
9	618.1 Chemicals	607B	-	-
10	620.1 Materials and Supplies	607B	-	-
11	631.1-636.1 Contractual Services	608A - 608F	-	-
17	641.1 Rental of Building/Real Property	607	-	-
18	642.1 Rental of Equipment	607	-	-
19	650.1 Transportation Expenses	607	-	-
20	656.1 -659.1 Insurance	607A	-	-
21	667.1 Regulatory commission Expense - Other	605	-	-
22	668.1 Water Resource Conservation Expense	607B	-	-
23	675.1 Miscellaneous Expenses	605	-	-
24	<b>Total Operation</b>		<b>411,975</b>	<b>377,991</b>
25	<b>Maintenance</b>			
26	601.2 Salaries and Wages - Employees	606A	-	-
27	603.2 Salaries and Wages - Officers, Directors, etc.	606C	-	-
28	604.2 Employee Pensions and Benefits	607	-	-
29	618.2 Chemicals	607B	-	-
30	620.2 Materials and Supplies	607B	6,469	10,037
31	631.2-636.2 Contractual Services	608A-608F	-	-
37	641.2 Rental of Building/Real Property	607	-	-
38	642.2 Rental of Equipment	607	-	-
39	650.2 Transportation Expenses	607	-	-
40	656.2 -659.2 Insurance	607A	-	-
44	667.2 Regulatory commission Expense - Other	605	-	-
45	675.2 Miscellaneous Expense	605	-	-
46	<b>Total Maintenance</b>		<b>6,469</b>	<b>10,037</b>
47				
48	<b>Total Source of Supply And Pumping Expenses</b>		<b>418,444</b>	<b>388,028</b>



**WATER OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Account (a)	Schedule Page Number (b)	Amount for Year (c)	Amount from Preceding Year (d)
1	<b>WATER TREATMENT EXPENSES</b>			
2	<b>Operation</b>			
3	601.3 Salaries and Wages - Employees	606A	90,052	82,814
4	603.3 Salaries and Wages - Officers, Directors, etc.	606C	-	-
5	604.3 Employee Pensions and Benefits	607	-	-
6	615.3 Purchased Power	607B	-	-
7	616.3 Fuel for Power Production	607B	-	-
8	618.3 Chemicals	607B	69,728	62,308
9	620.3 Materials and Supplies	607B	-	-
10	631.3-636.3 Contractual Services	608A-608F	-	-
11	641.3 Rental of Building/Real Property	607	-	-
12	642.3 Rental of Equipment	607	-	-
13	650.3 Transportation Expenses	607	-	-
14	656.3 -659.3 Insurance	607A	-	-
15	667.3 Regulatory commission Expense - Other	605	-	-
16	675.3 Miscellaneous Expenses	605	-	-
17	<b>Total Operation</b>		<b>159,780</b>	<b>145,122</b>
18	<b>Maintenance</b>			
19	601.4 Salaries and Wages - Employees	606A	-	-
20	603.4 Salaries and Wages - Officers, Directors, etc.	606C	-	-
21	604.4 Employee Pensions and Benefits	607	-	-
22	618.4 Chemicals	607B	-	-
23	620.4 Materials and Supplies	607B	37,999	7,282
24	631.4-636.4 Contractual Services	608A-608F	-	-
25	641.4 Rental of Building/Real Property	607	-	-
26	642.4 Rental of Equipment	607	-	-
27	650.4 Transportation Expenses	607	-	-
28	656.4 -659.4 Insurance	607A	-	-
29	667.4 Regulatory Commission Expense - Other	605	-	-
30	675.4 Miscellaneous Expenses	605	-	-
31	<b>Total Maintenance</b>		<b>37,999</b>	<b>7,282</b>
32				
33	<b>Total Water Treatment Expenses</b>		<b>197,779</b>	<b>152,404</b>

## WATER OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Schedule Page Number (b)	Amount for Year (c)	Amount from Preceding Year (d)
1	<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
2	<b>Operation</b>			
3	601.5 Salaries and Wages - Employees	606A	-	-
4	603.5 Salaries and Wages - Officers, Directors, etc.	606C	-	-
5	604.5 Employee Pensions and Benefits	607	-	-
6	615.5 Purchased Power	607B	-	-
7	616.5 Fuel for Power Production	607B	-	-
8	618.5 Chemicals	607B	-	-
9	620.5 Materials and Supplies	607B	-	-
10	631.5-636.5 Contractual Services	608A-608F	-	-
11	641.5 Rental of Building/Real Property	607	-	-
12	642.5 Rental of Equipment	607	-	-
13	650.5 Transportation Expenses	607	-	-
14	656.5 -659.5 Insurance	607A	-	-
15	667.5 Regulatory Commission Expense - Other	605	-	-
16	675.5 Miscellaneous Expenses	605	149,899	148,991
17	<b>Total Operation</b>		<b>149,899</b>	<b>148,991</b>
18	<b>Maintenance</b>			
19	601.6 Salaries and Wages - Employees	606A	-	-
20	603.6 Salaries and Wages - Officers, Directors, etc.	606C	-	-
21	604.6 Employee Pensions and Benefits	607	-	-
22	618.6 Chemicals	607B	-	-
23	620.6 Materials and Supplies	607B	4,136	19,497
24	631.6-636.6 Contractual Services	608A-608F	-	-
25	641.6 Rental of building/Real property	607	-	-
26	642.6 Rental of Equipment-Other	607	-	-
27	650.6 Transportation Expenses	607	-	-
28	656.6 -659.6 Insurance	607A	-	-
29	667.6 Regulatory Commission Expense - Other	605	-	-
30	675.6 Miscellaneous Expenses	605	6,228	-
31	<b>Total Maintenance</b>		<b>10,364</b>	<b>19,497</b>
32				
33	<b>Total Transmission and Distribution Expenses</b>		<b>160,263</b>	<b>168,488</b>

## WATER OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Schedule Page Number (b)	Amount for Year (c)	Amount from Preceding Year (d)
1	<b>CUSTOMER ACCOUNTS EXPENSES</b>			
2	601.7 Salaries and Wages - Employees	606A	23,495	21,607
3	603.7 Salaries and Wages - Officers, Directors, etc.	606C	-	-
4	604.7 Employee Pensions and Benefits	607	-	-
5	615.7 Purchased Power	607B	-	-
6	616.7 Fuel for Power Production	607B	-	-
7	620.7 Materials and Supplies	607B	-	-
8	631.7-636.7 Contractual Services	608A-608F	-	-
9	641.7 Rental of Building/Real Property	607	-	-
10	642.7 Rental of Equipment	607	-	-
11	650.7 Transportation Expenses	607	-	-
12	656.7 -659.7 Insurance	607A	-	-
13	667.7 Regulatory Commission Expense - Other	605	-	-
14	670.7 Bad Debt Expense	607	-	-
15	675.7 Miscellaneous Expense	605	13,388	12,720
16	<b>Total Customer Accounts Expenses</b>		<b>36,883</b>	<b>34,327</b>
17	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
18	601.8 Salaries and Wages - Employees	606A	41,320	37,999
19	603.8 Salaries and Wages - Officers, Directors, etc.	606C	-	-
20	604.8 Employee Pensions and Benefits	607	85,989	41,488
21	615.8 Purchased Power	607B	-	-
22	616.8 Fuel for Power Production	607B	-	-
23	620.8 Materials and Supplies	607B	2,913	5,268
24	631.8-636.8 Contractual Services	608A-608F	76,095	55,806
25	641.8 Rental of Building/Real Property	607	21,600	21,600
26	642.8 Rental of Equipment	607	-	-
27	650.8 Transportation Expenses	607	3,360	16,913
28	656.8 -659.8 Insurance	607A	86,697	71,844
29	660.8 Advertising Expense	607	939	187
30	666.8 Reg. Commission Exp. - Amort. of Rate Case Exp.	605	-	-
31	667.8 Regulatory Commission Expense - Other	605	-	-
32	675.8 Miscellaneous Expenses	605	35,434	67,127
33	<b>Total Administrative and General Expenses</b>		<b>354,347</b>	<b>318,232</b>
34				
35	<b>Total Operation and Maintenance Expenses</b>		<b>1,167,716</b>	<b>1,061,479</b>

**PURCHASED WATER (Account 610)**

1. Report below the information concerning water purchased during the year.
2. The quantities reported should be those shown by the bills rendered by the vendor.
3. The purchases should be reported by months or other billing period for each vendor.
4. Attach continuation sheets as necessary.
5. Report the amount (Cost) for the previous year.

Line No.	Name of Vendor (a)	Billing Period (b)	Gallons Purchased (000 Omitted) (c)	Amount (d)
1	<b>Total Amount and Gallons Purchased from Previous Year</b>			
2	<b>List current year's activities by Months:</b>			
3	N/A			
4				
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42	<b>Total this Page</b>		-	-

**CONTINUED- PURCHASED WATER (Account 610)**

1. Report below the information concerning water purchased during the year.
2. The quantities reported should be those shown by the bills rendered by the vendor.
3. The purchases should be reported by months or other billing period for each vendor.
4. Attach continuation sheets as necessary.

Line No.	Name of Vendor (a)	Billing Period (b)	Gallons Purchased (000 Omitted) (c)	Cost (d)
1	Carried Over from Page 604A		-	-
2	N/A			
3				
4				
5				
6				
7				
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42	<b>Total for Account 610</b>		-	-

**REGULATORY COMMISSION EXPENSES (Account 666 and 667)**

Line No.	Description of Case (a)	Amortization of Rate Case Expense (Admin. & General Expenses) 666.8 (b) \$	Other (Source of Supply Expenses-Operations) 667.1 (c) \$	Other (Source of Supply Expenses-Maintenance) 667.2 (d) \$	Other (Water Treatment Expenses-Operations) 667.3 (e) \$	Other (Water Treatment Expenses-Maintenance) 667.4 (f) \$	Other (Trans. & Dist. Expenses-Operations) 667.5 (g) \$	Other (Trans. & Dist. Expenses-Maintenance) 667.6 (h) \$	Other (Customer Accounts Expenses) 667.7 (i) \$	Other (Admin. & General Expenses) 667.8 (j) \$
1	Total Amount from Preceding Year									
2	N/A									
3										
4										
5										
6										
7										
8										
9										
10										
11	Total Amount for Year	-	-	-	-	-	-	-	-	-

**MISCELLANEOUS EXPENSES (Account 675)**

Line No.	Description (a)	Source of Supply Expenses-Operations 675.1 (b) \$	Source of Supply Expenses-Maint. 675.2 (c) \$	Water Treatment Expenses-Operations 675.3 (d) \$	Water Treatment Expenses-Maint. 675.4 (e) \$	Trans. & Dist. Expenses-Operations 675.5 (f) \$	Trans. & Dist. Expenses-Maint. 675.6 (g) \$	Customer Accounts Expenses 675.7 (h) \$	Admin. & General Expenses 675.8 (i) \$
1	Amount from Preceding Year					148,991		12,720	67,127
2	Customer Billing Expense							13,388	
3	Safety Equipment and Uniforms								5,352
4	Communication Expense								16,523
5	Administrative Lending Fees								11,517
6	Membership Dues/Subscriptions								1,863
7	Water Utility Billing (Sewer Usage)					149,899			
8	Plant Maintenance Other						6,228		
9	Permits and Fees								179
10									
11	Total for Account 675	-	-	-	-	149,899	6,228	13,388	35,434

**SALARIES & WAGES - EMPLOYEES (Account 601.1-601.8)**

Line No.	Account	Salaries for this Year	Salaries for Preceding Year				
1	601.1 Source of Supply and Expenses - Operations	362,064	332,964				
2	601.2 Source of Supply and Expenses - Maint.						
3	601.3 Water Treatment Expenses - Operations	90,052	82,814				
4	601.4 Water Treatment Expenses - Maint.						
5	601.5 Trans. & Dist. Expenses - Operations						
6	601.6 Trans & Dist. Expenses - Maint.						
7	601.7 Customer Accounts Expenses	23,495	21,607				
8	601.8 Admin. & General Expenses	41,320	37,999				
9	<b>Total Employees</b>	<b>516,931.00</b>	<b>475,384.00</b>				

**Number of Employees**

Note: One full time equivalent employee = 2080 hours of work per year

Account	Full Time	Contract
1 Total number of Operation and maintenance employees	8.00	
2 Total number of employees engaged in customer billing and collection	0.25	
3 Total number of employees engaged in administrative function	0.90	
4 <b>Total Number of Employees</b>	<b>9.15</b>	<b>-</b>

**DISTRIBUTION OF SALARIES AND WAGES**

Amounts originally charged to clearing accounts should be distributed to final classifications in column (c). Estimates may be used in such distribution provided that a reasonable approximation of final classification is obtained.

Line No.	Particulars (a)	Direct Payroll Distributions (b)	Allocation of Amounts Charged Clearing Accounts (c)	Total (d)
1				
2	Water Operation & Maintenance Expense	516,931		516,931
3	Total Merchandise and Jobbing			-
4	Total Utility Plant Construction			-
5	Total Utility Plant Retirements			-
6	Total All Other Accounts			-
7	Clearing Accounts			-
8	<b>TOTAL SALARIES &amp; WAGES</b>	<b>516,931</b>		<b>516,931</b>

10 Describe here the general bases used in allocating to utility departments the several classes of expenses and salaries:  
 11  
 12  
 13  
 14  
 15  
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 17  
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**SALARIES & WAGES - OFFICERS, DIRECTORS AND MAJORITY STOCKHOLDERS (Account 603.1-603.8)**

1. Provide the Total compensation from preceding year for SubAccounts- 603.1- 603.8.
2. List each individual with Name, Title, Address, Term with Distribution by SubAccounts-603.1-603.8
3. Provide additional note on Schedule 801A-801B, if any.

Line No.	Particulars	603.1 Source of Supply and Expenses - Operations \$	603.2 Source of Supply and Expenses - Maint. \$	603.3 Water Treatment Expenses - Operations \$	603.4 Water Treatment Expenses - Maint. \$	603.5 Trans. & Dist. Expenses - Operations \$	603.6 Trans & Dist. Expenses - Maint. \$	603.7 Customer Accounts Expenses \$	603.8 Admin. & General Expenses \$
	<b>Grand Total Compensation from Preceding Year</b>								
<b>List the Current year's Activities:</b>									
1	<b>Name:</b> Sue Kemnitzer								
	<b>Title:</b> Chair								
	<b>Address:</b> PO Box 248 Shepherdstown, WV 25443								
	<b>Term:</b> 2/1/21 - 2/29/24								
	<b>Total Compensation for current Year.:</b>								-
2	<b>Name:</b> Jim Ford								
	<b>Title:</b> Director								
	<b>Address:</b> PO Box 248 Shepherdstown, WV 25443								
	<b>Term:</b> 7/1/20 - 7/31/23								
	<b>Total Compensation for current Year.:</b>								-
3	<b>Name:</b> John Bresland								
	<b>Title:</b> Director								
	<b>Address:</b> PO Box 248 Shepherdstown, WV 25443								
	<b>Term:</b> 4/1/21 - 4/30/24								
	<b>Total Compensation for current Year.:</b>								-
4	<b>Name:</b> Mike Godfrey								
	<b>Title:</b> Director								
	<b>Address:</b> PO Box 248 Shepherdstown, WV 25443								
	<b>Term:</b> 2/1/21 - 2/29/24								
	<b>Total Compensation for current Year.:</b>								-
5	<b>Name:</b> Sylke Knupple								
	<b>Title:</b> Director								
	<b>Address:</b> PO Box 248 Shepherdstown, WV 25443								
	<b>Term:</b> 5/1/22 - 2/28/23								
	<b>Total Compensation for current Year.:</b>								-
6	<b>Name:</b> Chris Stroech								
	<b>Title:</b> Director								
	<b>Address:</b> PO Box 248 Shepherdstown, WV 25443								
	<b>Term:</b> 7/1/20 - 7/31/23								
	<b>Total Compensation for current Year.:</b>								-
7	<b>Name:</b> Jim Auxer								
	<b>Title:</b> Mayor, Ex-Officio								
	<b>Address:</b> PO Box 248 Shepherdstown, WV 25443								
	<b>Term:</b> 7/1/20 - 7/31/23								
	<b>Total Compensation for current Year.:</b>								-
8	<b>Name:</b>								
	<b>Title:</b>								
	<b>Address:</b>								
	<b>Term:</b>								
	<b>Total Compensation for current Year.:</b>								
	<b>Total current year's Compensation for Schedule 606B .</b>	-	-	-	-	-	-	-	-



CONTINUE FROM SCHEDULE 606B

**SALARIES & WAGES - OFFICERS, DIRECTORS AND MAJORITY STOCKHOLDERS (Account 603.1-603.8) - Continued**

Line No.	Particulars	603.1 Source of Supply and Expenses - Operations \$	603.2 Source of Supply and Expenses - Maint. \$	603.3 Water Treatment Expenses - Operations \$	603.4 Water Treatment Expenses - Maint. \$	603.5 Trans. & Dist. Expenses - Operations \$	603.6 Trans & Dist. Expenses - Maint. \$	603.7 Customer Accounts Expenses \$	603.8 Admin. & General Expenses \$
	Balance Carried over from Schedule 606B	-	-	-	-	-	-	-	-
	List the Current year's Activities:								
9	Name: N/A								
	Title:								
	Address:								
	Term:								
	Total Compensation for current Year.:								
10	Name:								
	Title:								
	Address:								
	Term:								
	Total Compensation for current Year.:								
11	Name:								
	Title:								
	Address:								
	Term:								
	Total Compensation for current Year.:								
12	Name:								
	Title:								
	Address:								
	Term:								
	Total Compensation for current Year.:								
13	Name:								
	Title:								
	Address:								
	Term:								
	Total Compensation for current Year.:								
14	Name:								
	Title:								
	Address:								
	Term:								
	Total Compensation for current Year.:								
15	Name:								
	Title:								
	Address:								
	Term:								
	Total Compensation for current Year.:								
16	Name:								
	Title:								
	Address:								
	Term:								
	Total Compensation for current Year.:								
	Final Total Compensation for the Current Year (schedule 606B and 606C)	-	-	-	-	-	-	-	-

**EMPLOYEE HEALTH, SAFETY, AND TRAINING HOURS**

Report Total hours worked, total hours away from work due to work related injury and total hours of qualified formal training hours for all employees. Excludes contract workers.

Line no.			
1	<b>1</b>	<b>Employee Health and Safety Severity Rate</b>	
2		<b>Description:</b>	
3		Quantifies the rate of employee days lost from work due to work related illness or injury.	
4			
5	<b>a</b>	Total hours away from work by all employees due to work related injury	0.00
6	<b>b</b>	Total hours worked by all employees during the reporting period	14,560.00
7			
8	<b>2</b>	<b>Training Hours Per Employee</b>	
9			
10		*Qualified training is training that has been approved by the WV BPH, is documented by the utility	
11		outline, attendance roster and a qualified instructor, professional licensing certification	
12		requirements, through a training professional or is from an accredited institution development	
13		courses where a certificate is obtained upon the successful completion of the course	
14		or is from an accredited institution	
15			
16	<b>a</b>	Total of qualified * formal training hours for all employees	84.00
17	<b>b</b>	Total hours worked by employees during the reporting period	14,560.00
18			
19			
20		Notes: Employee Health, Safety, and Training	
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**Employee Pension,Rental of Building, Real Property, and Equipment, Transportation Exp., Bad Debt Expense**

1. List the Preceding year's amount for SubAccounts 604-660.

3. Provide additional note on Schedule 801A-801B, if any.

2. List the Current Year's amount for SubAccounts- 604-660.

Line No.	Accounts- Description	SubAcct.	SubAcct.	SubAcct.	SubAcct.	SubAcct.	SubAcct.	SubAcct.
		.1 Source of Supply and Expenses - Operations \$	.2 Source of Supply and Expenses - Maint. \$	.3 Water Treatment Expenses - Operations \$	.4 Water Treatment Expenses - Maint. \$	.5 Trans. & Dist. Expenses - Operations \$	.6 Trans & Dist. Expenses - Maint. \$	.7 Customer Accounts Expenses \$
<b>1</b>	<b>604 Employee Pensions and Benefits</b>							
	Total amount from Preceding Year							41,488
	Current Year's Activities:							
	Health Insurance/Pension							85,989
	<b>Total for Current Year for SubAcct - 604</b>	-	-	-	-	-	-	85,989
<b>2</b>	<b>641 Rental of Building/Real Property( provide Lessor's name and description)</b>							
	Total amount from Preceding Year							21,600
	Current Year's Activities:							
	Cross Charge							21,600
	<b>Total for Current Year for SubAcct-641</b>	-	-	-	-	-	-	21,600
<b>3</b>	<b>642 Rental Equipment</b>							
	Total amount from Preceding Year							
	Current Year's Activities:							
	N/A							
	<b>Total for Current Year for SubAcct-642</b>	-	-	-	-	-	-	-
<b>4</b>	<b>650 Transportation Expenses</b>							
	Total amount from Preceding Year							16,913
	Current Year's Activities:							
	Gas, Oil, R&M							3,360
	<b>Total for Current Year for SubAcct- 650</b>	-	-	-	-	-	-	3,360
<b>5</b>	<b>670 Bad Debt Expense</b>							
	Total amount from Preceding Year							
	Current Year's activities							
	N/A							
	<b>Total for Current Year for SubAcct- 670</b>							-
<b>6</b>	<b>660 Advertising Expense</b>							
	Total amount from Preceding Year							187
	Current Year's Activities:							
	Advertising							939
	<b>Total for Current Year for SubAcct- 660</b>							939
	<b>Final Total for current Year for Schedule 607</b>	-	-	-	-	-	-	111,888

**INSURANCE (Acct: 656-659)**

1. List the Preceding year's amount for SubAccounts - 656-659.

3. Provide additional note on Schedule 801A-801B, if any.

2. List the Current Year's amount for SubAccounts - 656-659.

Line No.	Accounts- Description	SubAcct.	SubAcct.	SubAcct.	SubAcct.	SubAcct.	SubAcct.	SubAcct.	SubAcct.
		.1 Source of Supply and Expenses - Operations \$	.2 Source of Supply and Expenses - Maint. \$	.3 Water Treatment Expenses - Operations \$	.4 Water Treatment Expenses - Maint. \$	.5 Trans. & Dist. Expenses - Operations \$	.6 Trans & Dist. Expenses - Maint. \$	.7 Customer Accounts Expenses \$	.8 Admin. & General Expenses \$
1	<b>656. Insurance - Vehicle (give description):</b>								
	Total amount from Preceding Year								
	Current Year's Activities:								
	N/A								
	<b>Total for Current Year for Acct -656</b>	-	-	-	-	-	-	-	-
2	<b>657. Insurance - General Liability (give description)</b>								
	Total amount from Preceding Year								63,686
	Current Year's Activities:								
	General Liability								64,742
	<b>Total for Current Year for Acct- 657</b>	-	-	-	-	-	-	-	<b>64,742</b>
3	<b>658. Insurance - Workman's Compensation (give description):</b>								
	Total amount from Preceding Year								
	Current Year's Activities:								
	Worker's Comp								12,567
	<b>Total for Current Year for acct- 658</b>	-	-	-	-	-	-	-	<b>12,567</b>
4	<b>659. Insurance - Other (give description):</b>								
	<b>Amount from Preceding Year:</b>								<b>8,158</b>
	Current Year's Activities:								
	Other Insurance								9,388
	<b>Total Current for Year for acct- 659</b>	-	-	-	-	-	-	-	<b>9,388</b>
	<b>Final Total of All Accounts</b>	-	-	-	-	-	-	-	<b>86,697</b>

**PURCHASED POWER , FUEL FOR POWER PRODUCTION, CHEMICALS, AND MATERIAL & SUPPLIES**

1. List the Preceding year's amount for SubAccounts -615-668.

3. Provide additional note on Schedule 801A-801B, if any.

2. List the Current Year's amount for SubAccounts - 615-668.

Line No.	Accounts- Description	SubAcct.	SubAcct.	SubAcct.	SubAcct.	SubAcct.	SubAcct.	SubAcct.	SubAcct.
		.1 Source of Supply and Expenses - Operations \$	.2 Source of Supply and Expenses - Maint. \$	.3 Water Treatment Expenses - Operations \$	.4 Water Treatment Expenses - Maint. \$	.5 Trans. & Dist. Expenses - Operations \$	.6 Trans & Dist. Expenses - Maint. \$	.7 Customer Accounts Expenses \$	.8 Admin. & General Expenses \$
<b>1</b>	<b>615- Purchased Power</b>								
	Total amount from Preceding Year	45,027							
	Current Year's Activities:								
	Electric & Diesel Fuel	49,911							
	<b>Total for Current Year for SubAcct- 615</b>	49,911		-		-		-	-
<b>2</b>	<b>616 Fuel for Power Production</b>								
	Total amount from Preceding Year								
	Current Year's Activities:								
	N/A								
	<b>Total for Current Year for SubAcct -616</b>	-		-		-		-	-
<b>3</b>	<b>618 Chemicals</b>								
	Total amount from Preceding Year			62,308					
	Current Year's Activities:								
	Chemicals			69,728					
	<b>Total for Current Year for SubAcct-618</b>	-	-	69,728		-		-	
<b>4</b>	<b>620 Material and Supplies</b>								
	Total amount from Preceding Year		10,037		7,282		19,497		5,268
	Current Year's Activities:								
	Materials & Supplies		6,469		37,999		4,136		2,913
	<b>Total for Current Year for SubAcct- 620</b>	-	6,469	-	37,999	-	4,136	-	2,913
<b>5</b>	<b>668- Water Resource Conservation Expense</b>								
	Total amount from Preceding Year								
	Current Year's Activities:								
	N/A								
	<b>Total for Current Year for SubAcct- 668</b>	-							
	<b>Final Total of All Accounts</b>	49,911	6,469	69,728	37,999	-	4,136	-	2,913

**CONTRACTUAL SERVICES - ENGINEERING (Account 631)**

1. List the Preceding year's amount for SubAccount-631.

3. Provide additional note on Schedule 801A-801B, if any.

2. List the Current Year's amount for SubAccount-631 .

Line No.	Accounts - Description	.1 Source of Supply and Expenses - Operations \$	.2 Source of Supply and Expenses - Maint. \$	.3 Water Treatment Expenses - Operations \$	.4 Water Treatment Expenses - Maint. \$	.5 Trans. & Dist. Expenses - Operations \$	.6 Trans & Dist. Expenses - Maint. \$	.7 Customer Accounts Expenses \$	8 Admin. & General Expenses \$
1	<b>Contractual Services- Engineering (Acct.631)</b>								
	<b>Total Amount from Preceding Year</b>								4,570
	<b>Current Year's Activities</b>								
	Company: Ghosh Engineers								
	Service: General Engineering								
	Charge Basis: Hourly								
	Contract Date: 6/30/22								
	Contract Term: 7/1/22 - 6/30/23								
	<b>Total Amount (\$)</b>								12,210
2	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount (\$)</b>								
3	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount (\$)</b>								
4	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount (\$)</b>								
5	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount (\$)</b>								
	<b>Final Total for Account 631</b>	-	-	-	-	-	-	-	12,210

**CONTRACTUAL SERVICES - ACCOUNTING (Account 632)**

1. List the Preceding year's amount for SubAccount - 632.

3. Provide additional note on Schedule 801A-801B, if any.

2. List the Current Year's amount for SubAccount - 632 .

Line No.	Accounts - Description	.1 Source of Supply and Expenses - Operations \$	.2 Source of Supply and Expenses - Maint. \$	.3 Water Treatment Expenses - Operations \$	.4 Water Treatment Expenses - Maint. \$	.5 Trans. & Dist. Expenses - Operations \$	.6 Trans & Dist. Expenses - Maint. \$	.7 Customer Accounts Expenses \$	8 Admin. & General Expenses \$
1	<b>Contractual Services- Accounting (Acct.632)</b>								
	<b>Total Amount from Preceding Year</b>								15,104
	<b>Current Year's Activities</b>								
	<b>Company:</b> Decker & Company PLLC								
	<b>Service</b> PSC Report and Compiled F/S								
	<b>Charge Basis;</b> Fixed Price								
	<b>Contract Date:</b> 6/30/22								
	<b>Contract Term:</b> 7/1/22 - 6/30/23								
	<b>Total Amount (\$)</b>								5,450
2	<b>Company:</b> Fogle Accounting & Consulting PLLC								
	<b>Service</b> General Accounting								
	<b>Charge Basis;</b> Hourly								
	<b>Contract Date:</b> None								
	<b>Contract Term:</b> N/A								
	<b>Total Amount (\$)</b>								13,037
3	<b>Company:</b>								
	<b>Service</b>								
	<b>Charge Basis;</b>								
	<b>Contract Date:</b>								
	<b>Contract Term:</b>								
	<b>Total Amount (\$)</b>								
4	<b>Company:</b>								
	<b>Service</b>								
	<b>Charge Basis;</b>								
	<b>Contract Date:</b>								
	<b>Contract Term:</b>								
	<b>Total Amount (\$)</b>								
5	<b>Company:</b>								
	<b>Service</b>								
	<b>Charge Basis;</b>								
	<b>Contract Date:</b>								
	<b>Contract Term:</b>								
	<b>Total Amount (\$)</b>								
	<b>Final Total for Account 632</b>	-	-	-	-	-	-	-	18,487

**CONTRACTUAL SERVICES - LEGAL (Account 633)**

1. List the Preceding year's amount for SubAccount - 633.

3. Provide additional note on Schedule 801A-801B, if any.

2. List the Current Year's amount for SubAccount - 633 .

Line No.	Accounts - Description	.1 Source of Supply and Expenses - Operations \$	.2 Source of Supply and Expenses - Maint. \$	.3 Water Treatment Expenses - Operations \$	.4 Water Treatment Expenses - Maint. \$	.5 Trans. & Dist. Expenses - Operations \$	.6 Trans & Dist. Expenses - Maint. \$	.7 Customer Accounts Expenses \$	8 Admin. & General Expenses \$
1	<b>Contractual Services- Legal (Acct.633)</b>								
	<b>Total Amount from Preceding Year</b>								8,046
	<b>Current Year's Activities</b>								
	Company: Law Offices of Hoy Shingleton								
	Service: Legal Services								
	Charge Basis: Hourly								
	Contract Date: None								
	Contract Term: N/A								
	<b>Total Amount (\$)</b>								1,855
2	Company:								
	Service								
	Charge Basis;								
	Contract Date:								
	Contract Term:								
	<b>Total Amount (\$)</b>								
3	Company:								
	Service								
	Charge Basis;								
	Contract Date:								
	Contract Term:								
	<b>Total Amount (\$)</b>								
4	Company:								
	Service								
	Charge Basis;								
	Contract Date:								
	Contract Term:								
	<b>Total Amount (\$)</b>								
5	Company:								
	Service								
	Charge Basis;								
	Contract Date:								
	Contract Term:								
	<b>Total Amount (\$)</b>								
	<b>Final Total for Account 633</b>	-	-	-	-	-	-	-	1,855



**CONTRACTUAL SERVICES - MANAGEMENT FEES (Account 634)**

1. List the Preceding year's amount for SubAccount - 634.

3. Provide additional note on Schedule 801A-801B, if any.

2. List the Current Year's amount for SubAccount - 634.

Line No	Accounts - Description	.1 Source of Supply and Expenses - Operations \$	.2 Source of Supply and Expenses - Maint. \$	.3 Water Treatment Expenses - Operations \$	.4 Water Treatment Expenses - Maint. \$	.5 Trans. & Dist. Expenses - Operations \$	.6 Trans & Dist. Expenses - Maint. \$	.7 Customer Accounts Expenses \$	8 Admin. & General Expenses \$
1	<b>Contractual Services- Management (Acct.634)</b>								
	<b>Total Amount from Preceding Year</b>								
	<b>Current Year's Activities</b>								
	Company: N/A								
	Service								
	Charge Basis;								
	Contract Date:								
	Contract Term:								
	<b>Total Amount (\$)</b>								
2	Company:								
	Service								
	Charge Basis;								
	Contract Date:								
	Contract Term:								
	<b>Total Amount (\$)</b>								
3	Company:								
	Service								
	Charge Basis;								
	Contract Date:								
	Contract Term:								
	<b>Total Amount (\$)</b>								
4	Company:								
	Service								
	Charge Basis;								
	Contract Date:								
	Contract Term:								
	<b>Total Amount (\$)</b>								
5	Company:								
	Service								
	Charge Basis;								
	Contract Date:								
	Contract Term:								
	<b>Total Amount (\$)</b>								
	<b>Final Total for Account 634</b>	-	-	-	-	-	-	-	-

**CONTRACTUAL SERVICES - TESTING (Account 635)**

1. List the Preceding year's amount for SubAccount - 635.

3. Provide additional note on Schedule 801A-801B, if any.

2. List the Current Year's amount for SubAccount - 635.

Line No.	Accounts - Description	.1 Source of Supply and Expenses - Operations \$	.2 Source of Supply and Expenses - Maint. \$	.3 Water Treatment Expenses - Operations \$	.4 Water Treatment Expenses - Maint. \$	.5 Trans. & Dist. Expenses - Operations \$	.6 Trans & Dist. Expenses - Maint. \$	.7 Customer Accounts Expenses \$	8 Admin. & General Expenses \$
<b>1</b>	<b>Contractual Services- Testing (Acct.635)</b>								
	<b>Total Amount from Preceding Year</b>								21,774
	<b>Current Year's Activities</b>								
	Company: Hach Company								
	Service: Testing								
	Charge Basis: Per Sample								
	Contract Date: 6/30/22								
	Contract Term: 7/1/22 - 6/30/23								
	<b>Total Amount (\$)</b>								1,295
<b>2</b>	Company: Pace Analytical Services, Inc.								
	Service: Testing								
	Charge Basis: Per Sample								
	Contract Date: 6/30/22								
	Contract Term: 7/1/22 - 6/30/23								
	<b>Total Amount (\$)</b>								10,291
<b>3</b>	Company: Specialty								
	Service: Testing								
	Charge Basis: Per Sample								
	Contract Date: 6/30/22								
	Contract Term: 7/1/22 - 6/30/23								
	<b>Total Amount (\$)</b>								12
<b>4</b>	Company: WV Dep. of Health and Human Resources								
	Service: Testing								
	Charge Basis: Per Sample								
	Contract Date: 6/30/22								
	Contract Term: 7/1/22 - 6/30/23								
	<b>Total Amount (\$)</b>								170
<b>5</b>	Company: Various								
	Service: Testing								
	Charge Basis: Various								
	Contract Date: Various								
	Contract Term: Various								
	<b>Total Amount (\$)</b>								21,891
	<b>Final Total for Account 635</b>	-	-	-	-	-	-	-	33,659

**CONTRACTUAL SERVICES - OTHER (Account 636)**

1. List the Preceding year's amount for SubAccount - 636.

3. Provide additional note on Schedule 801A-801B, if any.

2. List the Current Year's amount for SubAccount - 636.

Line No.	Accounts - Description	.1 Source of Supply and Expenses - Operations \$	.2 Source of Supply and Expenses - Maint. \$	.3 Water Treatment Expenses - Operations \$	.4 Water Treatment Expenses - Maint. \$	.5 Trans. & Dist. Expenses - Operations \$	.6 Trans & Dist. Expenses - Maint. \$	.7 Customer Accounts Expenses \$	8 Admin. & General Expenses \$
1	<b>Contractual Services- Other (Acct.636)</b>								
	<b>Total Amount from Preceding Year</b>								6,312
	<b>Current Year's Activities</b>								
	Company: Advantage Technology								
	Service: IT Services								
	Charge Basis: Hourly								
	Contract Date: 6/30/22								
	Contract Term: 7/1/22 - 6/30/23								
	<b>Total Amount (\$)</b>								9,284
2	Company: Various								
	Service: IT Services								
	Charge Basis: Various								
	Contract Date: Various								
	Contract Term: Various								
	<b>Total Amount (\$)</b>								600
3	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount (\$)</b>								
4	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount (\$)</b>								
5	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount (\$)</b>								
	<b>Final Total for Account 636</b>	-	-	-	-	-	-	-	9,884

**CONSTRUCTION CLEARANCES**

Line No.	Name of Overhead (a)	Undistributed Overheads Beginning of Year (b)	Overheads for Year (c)	Undistributed Overheads End of Year (d)	Overheads Cleared During Year		
					Total Clearances (b+c-d) (e)	To Construction (f)	To Other Accounts (g)
1	Direct Charges:						
2	Company Labor				-		
3							
4	Company Materials				-		
5							
6	Contractor Payments				-		
7							
8	Other (specify)						
9	N/A				-		
10					-		
11					-		
12					-		
13					-		
14	<b>Total Direct Charges</b>	-	-	-	-	-	-
15	Overheads:						
16	Engineering and Supervision				-		
17							
18	Administrative and General				-		
19							
20	Taxes				-		
21							
22	Allowance for Funds Used				-		
23							
24	Other (specify)						
25	N/A				-		
26					-		
27					-		
28					-		
29	<b>Total Overheads</b>	-	-	-	-	-	-
30	<b>Total Construction Clearances</b>	-	-	-	-	-	-

**IMPORTANT PHYSICAL CHANGES DURING THE YEAR**

*Every item must be fully answered and if there have been no changes, that fact should be stated.*

1. Important pumping station equipment installed.  
N/A

2. Important pumping station equipment retired.  
N/A

3. Other important improvements.  
N/A

4. All other important physical changes.  
N/A

**NOTES TO POWER, PUMPING AND PURCHASED WATER STATISTICS**

**SOURCES OF WATER SUPPLY**

**SURFACE WATERS**

Description and Location (a)	Number of Intakes (b)	Gravity or Pump (c)	Gallons Supplied (d)	Kind of Conduit (e)	Length and Size of Conduit (f)
N/A					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12

**GROUND WATER**

Description and Location (a)	Health Dept. Classification	Identification Number (b)	Depth (c)	Diameter (d)	Yield in Gallons Per Day (e)
N/A					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
Infiltration galleries or collecting wells (state length in feet Instead of depth - Col. (C))					14
					15
					16
					17
					18

**POWER, PUMPING AND PURCHASED WATER STATISTICS**

Omit 000's in reporting gallons of water.

Particulars (a)	Gallons of Water Purchased (b)	Gallons of Water Pumped per Month by:		Total all Methods (e)	
		Electric Power (c)	Other (d)		
Gallons station pumping into distribution mains					1
			19,883	19,883	2
July - Aug 22			20,276	20,276	3
Aug - Sept 22			19,947	19,947	4
Sept - Oct 22			18,282	18,282	5
Oct - Nov 22			18,494	18,494	6
Nov - Dec 22			17,642	17,642	7
Dec - Jan 23			19,452	19,452	8
Jan - Feb 23			18,654	18,654	9
Feb - Mar 23			16,412	16,412	10
Mar - Apr 23			18,129	18,129	11
Apr - May 23			17,823	17,823	12
May - June 23			18,520	18,520	13
Total for year	-	-	223,514	223,514	14
Gallons lost accounted fo a) mains, plant, filters, flushing, etc.			50,409		15
b) fire department use			-		16
c) main leaks			45,424		17
d) backwashing					18
e) blowing setting basins					19
Total gallons lost accounted for				95,833	20
Gallons sold:				108,456	21
Unaccounted for lost water:				19,225	22
Percent unaccounted for (Line 22 divided by line 14)				8.60%	23
<b>NOTE: If Line 23 exceeds 15%, explain on Schedule 801A proposed remedial actions to be taken to reduce water loss.</b>					24
What is the expected % reduction of water loss with each measure listed above?					25
Leak Adjustment Rate (Example: Your rate is \$2.00 per 1,000 gallons, then enter 2.00)					26
Cost of Gallons unaccounted for				-	27
Cost of Gallons unaccounted for as percentage of O&M				0.00%	28
Max. gallons produced/purchased by all methods in any one day		Date	7/22/2022	9,810	29
Min. gallons produced/purchased by all methods in any one day		Date	12/19/2022	2,610	30
Range of pressure on mains as measured at station:					31
Average static head against which pumps work, in feet					32
Type of power used for first stage pumping:	electric:		Other (specify):		33
*First stage pumping applies only when water is pumped twice before entering distribution system, and the term is defined as pumping from source of supply to suction well or reservoir from which water is pumped into distribution mains.					34
					35
					36
<b>POWER PUMPING:</b>					37
Electric:					38
a. K. W. H. used _____					39
b. Name of company from which electric energy is purchased _____					40
<b>RESERVOIR:</b>					41
a. Storage Capacity	1.4 _____	M. Gals. Type, I.E., concrete, brick wood or steel tank etc.,	Steel		42
b. Base Elevation	_____	Pressure at pumps when operating	_____		43
	_____	Pressure at pumps when not operating	_____		44
					45

**MAIN BREAKS, COMPLIANCE RATE, SYSTEM INTEGRITY AND MAINTENANCE RATIO**

<b>1</b>	<b>Main Breaks Water</b>		1
			2
<b>a</b>	Water Main Breaks	7.00	3
<b>b</b>	Water main Breaks Repaired	7.00	4
			5
<b>2</b>	<b>Drinking Water Compliance Rate</b>		6
	This indicator quantifies the number and severity of violations activity for all PWSID'S received in the reporting period.		4
<b>a</b>	Type of Violation Tier 1	0.00	6
<b>b</b>	Type of Violation Tier 2	0.00	7
<b>c</b>	Type of Violation Tier 3	0.00	8
	Total Violations	0.00	9
	Total Number of PWSID'S for Utility	0.00	10
			11
<b>3</b>	<b>Water Distribution System Integrity</b>		12
	<i>Description:</i>		13
	This indicator is a measure of the condition of the water distribution system, expressed as the total number of leaks and pipeline breaks per 100 miles of distribution piping.		14
			15
			18
<b>a</b>	Annual total number of leaks	30.00	19
<b>b</b>	Annual total number of breaks	30.00	20
			21
			22
<b>4</b>	<b>Planned Maintenance Ratio: Water (Hours)</b>		23
	<i>Description:</i>		24
	This indicator is a measure of the investment in planned maintenance.		25
			26
<b>a</b>	Planned maintenance hours	7,641.00	29
<b>b</b>	Corrective maintenance hours	7,335.00	30
			31
<b>c</b>	Planned budgeted maintenance cost	115,500.00	32
<b>d</b>	Corrective(experienced) maintenance cost	72,752.00	33
			34
<b>5</b>	<b>For Privates Only!</b>		35
	Rate of Return : Authorized (from last Rate Study)		36
			37
<b>6</b>	<b>Customer Service</b>		38
	Customer satisfaction (surveys/focus groups, etc.)		39
			40
	Please indicate all efforts at determining customer satisfaction during the reporting period including, but not limited to, surveys, focus groups, customer meetings, and the results of those efforts.		41
			42
			43
			44
			45
			46
			47
			48
			49
			50
			51
			52



### PUMPING STATION EQUIPMENT

Pumping Station Equipment?

    X    

YES

           NO

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

Line No.	PARTICULARS (a)	(b)	(c)	(d)	(e)
1	<b>PUMPING EQUIPMENT</b>				
2	Identification number or description of well or other source of supply to which pump is connected	Potomac River 1	Potomac River 2	Finished Water 1	Finished Water 2
3	Identification number, description, etc. of each pump	Raw Water 1	Raw Water	Finished 1	Finished 2
4	Type (displacement, centrifugal, air lift, turbine)	Turbine	Turbine	Turbine	Turbine
5	Purpose of pump (low lift, distribution, etc.)	Raw Water Intake	Raw Water Intake	Finished Water 1	Finished Water 2
6	Manufacturer	Peerless	Peerless	Goulds	Goulds
7	Rated capacity - gallons per minute	900	900	1,574	1,574
8	Discharge head - in feet	64	64	350	350
9	Revolutions of strokes per minute	1,170	1,170	1,770	1,770
10	Number of stages	1	1	5	5
11	Connection belt, gear or direct	Direct	Direct	Direct	Direct
12	Number of hours operated during year				
13	<b>POWER EQUIPMENT</b>				
14	Motive power for pump (steam, gas, or oil engine, electric motor, or water turbine):	Electric Motor	Electric Motor	Electric Motor	Electric Motor
15	Type	Peerless	Peerless	U.S. Motor	U.S. Motor
16	Manufacturer	25	25	150	150
17	Rated horsepower				
18	Electric generators:				
19	Identification number or description				
20	Manufacturer				
21	Motive power (steam, gas or oil engine, hydraulic)				
22	Connection-belt, gear or direct				
23	Rated capacity in Kilowatt amperes				

## CONTINUED

## PUMPING STATION EQUIPMENT

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

Line No.	PARTICULARS (a)	(b)	(c)	(d)	(e)
1	<b>PUMPING EQUIPMENT</b>				
2	Identification number or description of well or other source of supply to which pump is connected				
3	Identification number, description, etc. of each pump				
4	Type (displacement, centrifugal, air lift, turbine)				
5	Purpose of pump (low lift, distribution, etc.)				
6	Manufacturer				
7	Rated capacity - gallons per minute				
8	Discharge head - in feet				
9	Revolutions of strokes per minute				
10	Number of stages				
11	Connection belt, gear or direct				
12	Number of hours operated during year				
13	<b>POWER EQUIPMENT</b>				
14	Motive power for pump (steam, gas, or oil engine, electric motor, or water turbine):				
15	Type				
16	Manufacturer				
17	Rated horsepower				
18	Electric generators:				
19	Identification number or description				
20	Manufacturer				
21	Motive power (steam, gas or oil engine, hydraulic)				
22	Connection-belt, gear or direct				
23	Rated capacity in Kilowatt amperes				

**CONTINUED**

**PUMPING STATION EQUIPMENT**

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

Line No.	PARTICULARS (a)	(b)	(c)	(d)	(e)
1	<b>PUMPING EQUIPMENT</b>				
2	Identification number or description of well or other source of supply to which pump is connected				
3	Identification number, description, etc. of each pump				
4	Type (displacement, centrifugal, air lift, turbine)				
5	Purpose of pump (low lift, distribution, etc.)				
6	Manufacturer				
7	Rated capacity - gallons per minute				
8	Discharge head - in feet				
9	Revolutions of strokes per minute				
10	Number of stages				
11	Connection belt, gear or direct				
12	Number of hours operated during year				
13	<b>POWER EQUIPMENT</b>				
14	Motive power for pump (steam, gas, or oil engine, electric motor, or water turbine):				
15	Type				
16	Manufacturer				
17	Rated horsepower				
18	Electric generators:				
19	Identification number or description				
20	Manufacturer				
21	Motive power (steam, gas or oil engine, hydraulic)				
22	Connection-belt, gear or direct				
23	Rated capacity in Kilowatt amperes				

## CONTINUED

## PUMPING STATION EQUIPMENT

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

Line No.	PARTICULARS (a)	(b)	(c)	(d)	(e)
1	<b>PUMPING EQUIPMENT</b>				
2	Identification number or description of well or other source of supply to which pump is connected				
3	Identification number, description, etc. of each pump				
4	Type (displacement, centrifugal, air lift, turbine)				
5	Purpose of pump (low lift, distribution, etc.)				
6	Manufacturer				
7	Rated capacity - gallons per minute				
8	Discharge head - in feet				
9	Revolutions of strokes per minute				
10	Number of stages				
11	Connection belt, gear or direct				
12	Number of hours operated during year				
13	<b>POWER EQUIPMENT</b>				
14	Motive power for pump (steam, gas, or oil engine, electric motor, or water turbine):				
15	Type				
16	Manufacturer				
17	Rated horsepower				
18	Electric generators:				
19	Identification number or description				
20	Manufacturer				
21	Motive power (steam, gas or oil engine, hydraulic)				
22	Connection-belt, gear or direct				
23	Rated capacity in Kilowatt amperes				

## CONTINUED

## PUMPING STATION EQUIPMENT

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

Line No.	PARTICULARS (a)	(b)	(c)	(d)	(e)
1	<b>PUMPING EQUIPMENT</b>				
2	Identification number or description of well or other source of supply to which pump is connected				
3	Identification number, description, etc. of each pump				
4	Type (displacement, centrifugal, air lift, turbine)				
5	Purpose of pump (low lift, distribution, etc.)				
6	Manufacturer				
7	Rated capacity - gallons per minute				
8	Discharge head - in feet				
9	Revolutions of strokes per minute				
10	Number of stages				
11	Connection belt, gear or direct				
12	Number of hours operated during year				
13	<b>POWER EQUIPMENT</b>				
14	Motive power for pump (steam, gas, or oil engine, electric motor, or water turbine):				
15	Type				
16	Manufacturer				
17	Rated horsepower				
18	Electric generators:				
19	Identification number or description				
20	Manufacturer				
21	Motive power (steam, gas or oil engine, hydraulic)				
22	Connection-belt, gear or direct				
23	Rated capacity in Kilowatt amperes				

## CONTINUED

## PUMPING STATION EQUIPMENT

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

Line No.	PARTICULARS (a)	(b)	(c)	(d)	(e)
1	<b>PUMPING EQUIPMENT</b>				
2	Identification number or description of well or other source of supply to which pump is connected				
3	Identification number, description, etc. of each pump				
4	Type (displacement, centrifugal, air lift, turbine)				
5	Purpose of pump (low lift, distribution, etc.)				
6	Manufacturer				
7	Rated capacity - gallons per minute				
8	Discharge head - in feet				
9	Revolutions of strokes per minute				
10	Number of stages				
11	Connection belt, gear or direct				
12	Number of hours operated during year				
13	<b>POWER EQUIPMENT</b>				
14	Motive power for pump (steam, gas, or oil engine, electric motor, or water turbine):				
15	Type				
16	Manufacturer				
17	Rated horsepower				
18	Electric generators:				
19	Identification number or description				
20	Manufacturer				
21	Motive power (steam, gas or oil engine, hydraulic)				
22	Connection-belt, gear or direct				
23	Rated capacity in Kilowatt amperes				

**CONTINUED**

**PUMPING STATION EQUIPMENT**

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

Line No.	PARTICULARS (a)	(b)	(c)	(d)	(e)
1	<b>PUMPING EQUIPMENT</b>				
2	Identification number or description of well or other source of supply to which pump is connected				
3	Identification number, description, etc. of each pump				
4	Type (displacement, centrifugal, air lift, turbine)				
5	Purpose of pump (low lift, distribution, etc.)				
6	Manufacturer				
7	Rated capacity - gallons per minute				
8	Discharge head - in feet				
9	Revolutions of strokes per minute				
10	Number of stages				
11	Connection belt, gear or direct				
12	Number of hours operated during year				
13	<b>POWER EQUIPMENT</b>				
14	Motive power for pump (steam, gas, or oil engine, electric motor, or water turbine):				
15	Type				
16	Manufacturer				
17	Rated horsepower				
18	Electric generators:				
19	Identification number or description				
20	Manufacturer				
21	Motive power (steam, gas or oil engine, hydraulic)				
22	Connection-belt, gear or direct				
23	Rated capacity in Kilowatt amperes				

**CONTINUED**

**PUMPING STATION EQUIPMENT**

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

Line No.	PARTICULARS (a)	(b)	(c)	(d)	(e)
1	<b>PUMPING EQUIPMENT</b>				
2	Identification number or description of well or other source of supply to which pump is connected				
3	Identification number, description, etc. of each pump				
4	Type (displacement, centrifugal, air lift, turbine)				
5	Purpose of pump (low lift, distribution, etc.)				
6	Manufacturer				
7	Rated capacity - gallons per minute				
8	Discharge head - in feet				
9	Revolutions of strokes per minute				
10	Number of stages				
11	Connection belt, gear or direct				
12	Number of hours operated during year				
13	<b>POWER EQUIPMENT</b>				
14	Motive power for pump (steam, gas, or oil engine, electric motor, or water turbine):				
15	Type				
16	Manufacturer				
17	Rated horsepower				
18	Electric generators:				
19	Identification number or description				
20	Manufacturer				
21	Motive power (steam, gas or oil engine, hydraulic)				
22	Connection-belt, gear or direct				
23	Rated capacity in Kilowatt amperes				



**CONTINUED**

**PUMPING STATION EQUIPMENT**

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

Line No.	PARTICULARS (a)	(b)	(c)	(d)	(e)
1	<b>PUMPING EQUIPMENT</b>				
2	Identification number or description of well or other source of supply to which pump is connected				
3	Identification number, description, etc. of each pump				
4	Type (displacement, centrifugal, air lift, turbine)				
5	Purpose of pump (low lift, distribution, etc.)				
6	Manufacturer				
7	Rated capacity - gallons per minute				
8	Discharge head - in feet				
9	Revolutions of strokes per minute				
10	Number of stages				
11	Connection belt, gear or direct				
12	Number of hours operated during year				
13	<b>POWER EQUIPMENT</b>				
14	Motive power for pump (steam, gas, or oil engine, electric motor, or water turbine):				
15	Type				
16	Manufacturer				
17	Rated horsepower				
18	Electric generators:				
19	Identification number or description				
20	Manufacturer				
21	Motive power (steam, gas or oil engine, hydraulic)				
22	Connection-belt, gear or direct				
23	Rated capacity in Kilowatt amperes				

**CONTINUED**

**PUMPING STATION EQUIPMENT**

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

Line No.	PARTICULARS (a)	(b)	(c)	(d)	(e)
1	<b>PUMPING EQUIPMENT</b>				
2	Identification number or description of well or other source of supply to which pump is connected				
3	Identification number, description, etc. of each pump				
4	Type (displacement, centrifugal, air lift, turbine)				
5	Purpose of pump (low lift, distribution, etc.)				
6	Manufacturer				
7	Rated capacity - gallons per minute				
8	Discharge head - in feet				
9	Revolutions of strokes per minute				
10	Number of stages				
11	Connection belt, gear or direct				
12	Number of hours operated during year				
13	<b>POWER EQUIPMENT</b>				
14	Motive power for pump (steam, gas, or oil engine, electric motor, or water turbine):				
15	Type				
16	Manufacturer				
17	Rated horsepower				
18	Electric generators:				
19	Identification number or description				
20	Manufacturer				
21	Motive power (steam, gas or oil engine, hydraulic)				
22	Connection-belt, gear or direct				
23	Rated capacity in Kilowatt amperes				

**RESERVOIRS, STANDPIPES AND WATER TREATMENT PLANT**

Reservoirs, Standpipes, and Water Treatment Plant? \_\_\_\_\_ X \_\_\_\_\_ YES \_\_\_\_\_ NO \_\_\_\_\_

**RESERVOIRS, STANDPIPES AND WATER TREATMENT PLANT**

Use separate columns for each reservoir, standpipe, or water treatment plant as the case may be, using insert sheets, if necessary.

Line No.	Particulars (a)	UNIT (b)	UNIT (c)	UNIT (d)	UNIT (e)	UNIT (f)
	<b>RESERVOIRS</b>					
	Identification number or name	Electric Motor	Electric Motor	Electric Motor	Electric Motor	
1	Elevated or relift	Peerless	Peerless	U.S. Motor	U.S. Motor	
2	Kind (earthen or masonry)	25	25	150	150	
3	Covered or open	Covered				
4	Elevation above pumping station					
5	Distance from pumping station	150'				
6	Total capacity in gallons	39000				
7	Inside Dimensions	22x22x1				
	<b>STANDPIPES OR ELEVATED TANKS</b>					
9	Identification number or name	Rt 45 1	Rt 45 2			
10	Material (steel, wood, concrete, etc.)	Steel	Steel			
11	Height of water column	89'6"	89'6"			
12	Diameter of Tank	30'6"	30'6"			
13	Elevation of overflow above pumping station	310"	310"			
14	Distance from pumping station	2 Miles	2 Miles			
15	Capacity of each in gallons	700,000	700,000			
	<b>WATER TREATMENT PLANT</b>					
17	Function of plant - filter, soften, etc.	Filter				
18	Aerators, type	Tray				
19	Disinfection, type of equipment	Chlorinator				
20	Number of units	2				
21	Points of application	Clearwell				
22	Pounds per million gallons	30				
23	Coagulants, kind	Delpec 20 20				
24	Pounds per million gallons	174				
25	Mixing units, type	Direct Drive				
26	Dimensions	3x3x3				
27	Flocculators, type	Direct Drive				
28	Dimensions					
29	Sedimentation basins, type					
30	Dimensions	33x15x14	33x15x14			
31	Filters, type, slow, rapid	Rapid	Rapid			
32	Number of beds	1	2			
33	Surface dimensions	12x10	12x10			
34	Rated capacity, m.g.d.	1	1			
35	Zeolite units, number	0	0			
36	Dimensions					
37	Rated capacity, m.g.d.					
38	Percent of water by-passed					
39	Salt used, pounds per million gallons					
40	Hardness of water treated	110mg11				
41	Corrosion control, chemical agent	Richen 939				
42	Pounds per million gallons	5.8				
43	Type feeders (dry or solution)	Solution				
44	Taste and odor control agent	KMN04				
45	Pounds per million gallons	43.5				
46	Type feeders (dry or slurry)	Slurry				
47	Total hp. of all motors used in plant	221				
48	Is water fluoridated?	Yes				

## RESERVOIRS, STANDPIPES AND WATER TREATMENT PLANT

Use separate columns for each reservoir, standpipe, or water treatment plant as the case may be, using insert sheets, if necessary.

Line No.	Particulars (a)	UNIT (b)	UNIT (c)	UNIT (d)	UNIT (e)	UNIT (f)
	<b>RESERVOIRS</b>					
	Identification number or name					
1	Elevated or relift					
2	Kind (earthen or masonry)					
3	Covered or open					
4	Elevation above pumping station					
5	Distance from pumping station					
6	Total capacity in gallons					
7	Inside Dimensions					
8	<b>STANDPIPES OR ELEVATED TANKS</b>					
9	Identification number or name					
10	Material (steel, wood, concrete, etc.)					
11	Height of water column					
12	Diameter of Tank					
13	Elevation of overflow above pumping station					
14	Distance from pumping station					
15	Capacity of each in gallons					
16	<b>WATER TREATMENT PLANT</b>					
17	Function of plant - filter, soften, etc.					
18	Aerators, type					
19	Disinfection, type of equipment					
20	Number of units					
21	Points of application					
22	Pounds per million gallons					
23	Coagulants, kind					
24	Pounds per million gallons					
25	Mixing units, type					
26	Dimensions					
27	Flocculators, type					
28	Dimensions					
29	Sedimentation basins, type					
30	Dimensions					
31	Filters, type, slow, rapid					
32	Number of beds					
33	Surface dimensions					
34	Rated capacity, m.g.d.					
35	Zeolite units, number					
36	Dimensions					
37	Rated capacity, m.g.d.					
38	Percent of water by-passed					
39	Salt used, pounds per million gallons					
40	Hardness of water treated					
41	Corrosion control, chemical agent					
42	Pounds per million gallons					
43	Type feeders (dry or solution)					
44	Taste and odor control agent					
45	Pounds per million gallons					
46	Type feeders (dry or slurry)					
47	Total hp. of all motors used in plant					
48	Is water fluoridated?					

## RESERVOIRS, STANDPIPES AND WATER TREATMENT PLANT

Use separate columns for each reservoir, standpipe, or water treatment plant as the case may be, using insert sheets, if necessary.

Line No.	Particulars (a)	UNIT (b)	UNIT (c)	UNIT (d)	UNIT (e)	UNIT (f)
	<b>RESERVOIRS</b>					
	Identification number or name					
1	Elevated or relift					
2	Kind (earthen or masonry)					
3	Covered or open					
4	Elevation above pumping station					
5	Distance from pumping station					
6	Total capacity in gallons					
7	Inside Dimensions					
8	<b>STANDPIPES OR ELEVATED TANKS</b>					
9	Identification number or name					
10	Material (steel, wood, concrete, etc.)					
11	Height of water column					
12	Diameter of Tank					
13	Elevation of overflow above pumping station					
14	Distance from pumping station					
15	Capacity of each in gallons					
16	<b>WATER TREATMENT PLANT</b>					
17	Function of plant - filter, soften, etc.					
18	Aerators, type					
19	Disinfection, type of equipment					
20	Number of units					
21	Points of application					
22	Pounds per million gallons					
23	Coagulants, kind					
24	Pounds per million gallons					
25	Mixing units, type					
26	Dimensions					
27	Flocculators, type					
28	Dimensions					
29	Sedimentation basins, type					
30	Dimensions					
31	Filters, type, slow, rapid					
32	Number of beds					
33	Surface dimensions					
34	Rated capacity, m.g.d.					
35	Zeolite units, number					
36	Dimensions					
37	Rated capacity, m.g.d.					
38	Percent of water by-passed					
39	Salt used, pounds per million gallons					
40	Hardness of water treated					
41	Corrosion control, chemical agent					
42	Pounds per million gallons					
43	Type feeders (dry or solution)					
44	Taste and odor control agent					
45	Pounds per million gallons					
46	Type feeders (dry or slurry)					
47	Total hp. of all motors used in plant					
48	Is water fluoridated?					

## RESERVOIRS, STANDPIPES AND WATER TREATMENT PLANT

Use separate columns for each reservoir, standpipe, or water treatment plant as the case may be, using insert sheets, if necessary.

Line No.	Particulars (a)	UNIT (b)	UNIT (c)	UNIT (d)	UNIT (e)	UNIT (f)
	<b>RESERVOIRS</b>					
	Identification number or name					
1	Elevated or relift					
2	Kind (earthen or masonry)					
3	Covered or open					
4	Elevation above pumping station					
5	Distance from pumping station					
6	Total capacity in gallons					
7	Inside Dimensions					
8	<b>STANDPIPES OR ELEVATED TANKS</b>					
9	Identification number or name					
10	Material (steel, wood, concrete, etc.)					
11	Height of water column					
12	Diameter of Tank					
13	Elevation of overflow above pumping station					
14	Distance from pumping station					
15	Capacity of each in gallons					
16	<b>WATER TREATMENT PLANT</b>					
17	Function of plant - filter, soften, etc.					
18	Aerators, type					
19	Disinfection, type of equipment					
20	Number of units					
21	Points of application					
22	Pounds per million gallons					
23	Coagulants, kind					
24	Pounds per million gallons					
25	Mixing units, type					
26	Dimensions					
27	Flocculators, type					
28	Dimensions					
29	Sedimentation basins, type					
30	Dimensions					
31	Filters, type, slow, rapid					
32	Number of beds					
33	Surface dimensions					
34	Rated capacity, m.g.d.					
35	Zeolite units, number					
36	Dimensions					
37	Rated capacity, m.g.d.					
38	Percent of water by-passed					
39	Salt used, pounds per million gallons					
40	Hardness of water treated					
41	Corrosion control, chemical agent					
42	Pounds per million gallons					
43	Type feeders (dry or solution)					
44	Taste and odor control agent					
45	Pounds per million gallons					
46	Type feeders (dry or slurry)					
47	Total hp. of all motors used in plant					
48	Is water fluoridated?					

## RESERVOIRS, STANDPIPES AND WATER TREATMENT PLANT

Use separate columns for each reservoir, standpipe, or water treatment plant as the case may be, using insert sheets, if necessary.

Line No.	Particulars (a)	UNIT (b)	UNIT (c)	UNIT (d)	UNIT (e)	UNIT (f)
	<b>RESERVOIRS</b>					
	Identification number or name					
1	Elevated or relift					
2	Kind (earthen or masonry)					
3	Covered or open					
4	Elevation above pumping station					
5	Distance from pumping station					
6	Total capacity in gallons					
7	Inside Dimensions					
8	<b>STANDPIPES OR ELEVATED TANKS</b>					
9	Identification number or name					
10	Material (steel, wood, concrete, etc.)					
11	Height of water column					
12	Diameter of Tank					
13	Elevation of overflow above pumping station					
14	Distance from pumping station					
15	Capacity of each in gallons					
16	<b>WATER TREATMENT PLANT</b>					
17	Function of plant - filter, soften, etc.					
18	Aerators, type					
19	Disinfection, type of equipment					
20	Number of units					
21	Points of application					
22	Pounds per million gallons					
23	Coagulants, kind					
24	Pounds per million gallons					
25	Mixing units, type					
26	Dimensions					
27	Flocculators, type					
28	Dimensions					
29	Sedimentation basins, type					
30	Dimensions					
31	Filters, type, slow, rapid					
32	Number of beds					
33	Surface dimensions					
34	Rated capacity, m.g.d.					
35	Zeolite units, number					
36	Dimensions					
37	Rated capacity, m.g.d.					
38	Percent of water by-passed					
39	Salt used, pounds per million gallons					
40	Hardness of water treated					
41	Corrosion control, chemical agent					
42	Pounds per million gallons					
43	Type feeders (dry or solution)					
44	Taste and odor control agent					
45	Pounds per million gallons					
46	Type feeders (dry or slurry)					
47	Total hp. of all motors used in plant					
48	Is water fluoridated?					

**WATER MAINS**

Report supply, transmission, distribution, and fire mains under separate captions and report number of feet at end of year for each water system.

Line No.	Size and Kind of Pipe (a)	BEGINNING (b)	ENDING (c)
1	6" Cast Iron	4,700	4,700
2	6" Transite	16,450	16,450
3	4" Cast Iron	12,070	12,070
4	2" Galvanized	7,440	7,440
5	1.5" Galvanized	175	175
6	1" Galvanized	660	660
7	0.75" Galvanized	825	825
8	6" PVC	4,947	4,947
9	8" PVC	32,265	33,655
10	3" PVC	2,660	2,660
11	4" PVC	9,216	9,216
12	6" Galvanized	1,800	1,800
13	12" Transite	7,623	7,623
14	8" Transite	7,031	7,031
15	12" 909 PVC	8,850	8,850
16			
17			
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51			
52	TOTALS	116,712	118,102



**WATER MAINS**

Report supply, transmission, distribution, and fire mains under separate captions and report number of feet at end of year for each water system.

Line No.	Size and Kind of Pipe (a)	BEGINNING (b)	ENDING (c)
1	Carried Over from Page 705A	116,712	118,102
2			
3			
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50			
51			
52	Total	116,712	118,102

**WATER MAINS**

Report supply, transmission, distribution, and fire mains under separate captions and report number of feet at end of year for each water system.

Line No.	Size and Kind of Pipe (a)	BEGINNING (b)	ENDING (c)
1	Carried Over from Page 705B	116,712	118,102
2			
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49			
50			
51			
52	Total	116,712	118,102

**WATER MAINS**

Report supply, transmission, distribution, and fire mains under separate captions and report number of feet at end of year for each water system.

Line No.	Size and Kind of Pipe (a)	BEGINNING (b)	ENDING (c)
1	Carried Over from Page 705C	116,712	118,102
2			
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49			
50			
51			
52	Total	116,712	118,102

**HYDRANTS**

Hydrants?  YES  NO

Were all hydrants exercised during year?  YES  NO

Line No.	DESCRIPTION (Size of branch or valve opening, type, number and size of nozzles, etc.) (a)	BEGINNING (b)	ENDING (c)
1	City Fire Hydrants - 4" Value - 2" Nozzle	187	187
2			
3			
4			
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55			
56			
57	TOTALS	187	187

**WATER SERVICES**

Report number of services as of end of year for each separate water system.

Line No.	Size and Kind of Pipe (a)	BEGINNING (b)	ENDING (c)
1	N/A		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14	List separately the number of units and size of pipe supplying private fire-protection service:		
15	N/A		
16			
17			
18			
19			
20			
21			

**CLASSIFICATION OF WATER METERS AT END OF YEAR**

Water Meters?  YES  NO

Do you have a meter testing program?  Yes  No  
 Report data for each separate water system.

	Size (a)	Residential (b)	Commercial (c)	Industrial (d)	In Public Use (e)	In Stock (f)	Total (g)
1	2 5/8	1,656	52	5			1,713
2	2 3/4	-	-	-			-
3	1	1	9	4			14
4	1 1/4	-	-	-			-
5	1 1/2	3	4	9			16
6	2	-	11	22			33
7	3	-	3	3			6
8	4	-	2	3			5
9	6	-	-	-			-
10							-
11							-
12	TOTAL	1,660	81	46	-	-	1,787

**CLASSIFICATION OF GATE VALVES IN THE DISTRIBUTION SYSTEM**

Gate Valves?  YES  NO

Report data for each separate water system.  
 Were all valves exercised during the year:  Yes  No

	Size (a)	Total (b)
1	Less than 1 1/2"	
2	1 1/2"	
3	2"	
4	3"	
5	4"	
6	6"	
7	8"	
8	10"	
9		
10		
11		
12	TOTAL	-

**WATER UTILITY REPORT  
REPORT OF METERS, CUSTOMERS AND REFUNDS**

\*Number of Old Meters from Service Tested During This Period Were: \_\_\_\_\_ 8

**Slow Meters:**

More than 2% slow ;	_____	-
less than 1% slow	_____	-
1% to 2%, inclusive, slow;	_____	-
Total Slow Meters	_____	-

**Fast Meters:**

More than 2% fast;	_____	-
less than 1% fast	_____	-
1% to 2%, inclusive, fast	_____	-
Total Fast Meters	_____	-

**\*\*Number of New Meters or Old Meters not from Service Tested During this Period**

Total Meters Tested During this Period:	_____	6
Number of Tests Made at Customer's Request as per This Report:	_____	2
Number of Tests Made at Commission's Request as per This Report:	_____	-
Number of Meters Past Due for Test:	_____	-

\*Number of Refunds to be Made Account of Fast Meters Found During This Period: \_\_\_\_\_

Total Amount of Refunds Account of Fast Meters Found During This Period: \_\_\_\_\_

\*Number of Customers to be Billed Account of Slow Meters Found During This Period: \_\_\_\_\_

Total Amount to be Billed Account of Slow Meters Found During This Period: \_\_\_\_\_

**Report Covering Meter Tests Approved By:** \_\_\_\_\_

Title: \_\_\_\_\_

**Report Covering Customers and Refunds Approved By:** \_\_\_\_\_

Title: \_\_\_\_\_

**NOTES:**

All spaces on this report MUST be filled in using "0" or the word "none" where applicable.  
 \*Make special note if any Meters more than 2% fast or slow recorded above were used to measure company's use, free customers, customers who had a minimum bill for the 3 months previous to date of test, or any other special condition.

\*\*All new Meters must be tested and a record made of their condition before being installed, but a report of their present condition is not required.

**PROPOSED SUMMARY BUDGET**

Line No.		Revenue Requirement (\$)	Revenue Sources (\$)
1			
2			
3	Available cash:		
4	Operating income		1,901,000
5	Other Income / Interest		163,000
6	Total Income		2,064,000
7			
8	Cash Disbursements:		
9	Operating expenses	1,574,000	
10	Other taxes	65,000	
11	Debt service requirements:		
12	Principal & Interest Requirement	477,313	
13			
14			
15			
16			
17	Bond Reserve Requirement	9,931	
18			
19			
20			
21			
22	Repair and Replacement Reserve Requirement	47,525	
23			
24			
25			
26			
27	Contingencies		
28			
29			
30			
31			
32	Plant Additions		
33			
34	Remaining Surplus		(109,769)
35			
36			
37			
38			
39			
40			
41			

**CASH WORKING CAPITAL RESERVE (CWCR) SUMMARY**

Note: This scheduled is applicable to public service districts and municipalities.

	<b>Operation and Maintenance Expenses:</b>	1,167,716	1
			2
	<b>Last Four (4) Digits of CWCR Bank Account Number:</b>	2736	3
			4
	<b>1 Cash Working Capital (CWCR) % to tariff revenue:</b>	0.05%	6
	Note: This % is established as part of a formal rate filing/Certificate Filing/30B with the PSC. This % is not applicable to Locally Rate Regulated utilities.		7
			8
			9
	<b>2 Beginning Balance of CWCR Account:</b>	885	10
			11
	<b>3 Monthly Deposits to the CWCR Account from Customer Collections:</b>		12
	Month	Amount Deposited	13
i.	July 2022      See Page 801A for note regarding deposits	2	14
ii.	Aug 2022	2	15
iii.	Sept 2022	2	16
iv.	Oct 2022	2	17
v.	Nov 2022	176,919	18
vi.	Dec 2022	13,278	19
vii.	Jan 2023	434	20
viii.	Feb 2023	22,545	21
ix.	March 2023	11,592	22
x.	April 2023	11,612	23
xi.	May 2023	22,739	24
xii.	June 2023	46,526	25
	Total Deposits	305,653	26
			27
	<b>4 Description and amount of each disbursement from the CWCR Account with detailed descriptions of the use of that cash disbursement:</b>		28
			29
	A \$1,800 deposit was mistakenly made to the CWCR account. This deposit was not part of the monthly required funding. Amount was refunded once discovered.		30
			31
			32
			33
			34
			35
			36
			37
4a	<b>Total Disbursements from CWCR Account noted above: (ENTER AS NEGATIVE NUMBER)</b>	(1,800)	38
			39
	<b>5 Ending Balance of CWCR Account:</b>	304,738	40
			41
	<b>6 Ratio (%) of the ending balance of the CWCR Account to O&amp;M Expenses:</b>	26.10%	42
			43



**CASH WORKING CAPITAL RESERVE (CWCR) SUMMARY cont.**

**Note: This scheduled is applicable to public service districts and municipalities.**

7. **A Description of future projects, if any, that accumulated CWCR Account funds may be used for:**

N/A

**EVALUATION**

<b>Line No.</b>	<b>To assist PSC Staff in the rating and improving the effectiveness of the Annual Report process and improve training session, Please complete the following evaluation:</b>
1	
2	<b>1 Were the instructions :</b>
3	A. Easy to understand?
4	
5	B Easy to follow?
6	
7	C. Helpful?
8	
9	
18	<b>2 If needed, were you able to contact PSC Staff for assistance?</b>
19	
20	
21	
22	
23	
24	
25	<b>3 Was there a particular section(s) of the report that you believe could be simplified? How?</b>
26	
27	
28	
29	
30	
31	
32	
33	
34	
35	
36	<b>4 Other Suggestions?</b>
37	
38	
39	
40	
41	
42	
43	
44	
45	
46	
47	
48	





### WATER VERIFICATION

The foregoing report must be verified by the oath of the officer, or person duly designated having control of the books and records of account of the utility. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which same is taken.

### OATH

State of West Virginia )  
 ) SS:  
County of Jefferson )

Arthur J. Auxer III makes oath and says that

he/she is Mayor  
(insert here the official title of the affiant)

of Corporation of Shepherdstown  
(Insert here the exact legal title or name of the utility)

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

July 1, 2022 to and including June 30, 2023

\_\_\_\_\_  
(Signature of Affiant)

Subscribed and sworn to before me, a \_\_\_\_\_ in and for  
the State and County above named, this \_\_\_\_\_ day of \_\_\_\_\_

My commission expires \_\_\_\_\_

\_\_\_\_\_  
(Signature of officer authorized to administer oaths)

## PERFORMANCE MEASURES

Name of Utility: Corporation of Shepherdstown Water Year Ending: 6/30/2023  
 Type of Utility Service Provided: Water Revision Date: \_\_\_\_\_  
 Class of Utility: A Audit Report Filed Date: \_\_\_\_\_

**1 Employee Health and Safety Severity Rate**

=  

$$\frac{\text{total hours away from work by all employees due to work related injury}}{\text{total hours worked by all employees during the reporting period}}$$
-

**2 Training Hours Per Employee**

$$\frac{\text{total of qualified * formal training hours for all employees}}{\text{total hours worked by employees during the reporting period}}$$
0.00577

**3 Customer Accounts per Employee , MGD Water Delivered per Employee.**

**3a** employee = 1,985.55556  

$$\frac{\text{number of accounts}}{\text{number of administrative and general full-time equivalent employees}}$$

**3b** Customer accounts per billing employee = 7,148.00000  

$$\frac{\text{number of accounts}}{\text{number of full-time customer billing equivalent employees}}$$

**3c** Customer accounts per field employee = 223.37500  

$$\frac{\text{number of accounts}}{\text{number of full-time field equivalent employees}}$$

**4 Customer Accounts per Contract Employee , MGD Water Delivered per Contract Employee.**

**4a** Customer accounts per contract office employee = -  

$$\frac{\text{number of accounts}}{\text{number of administrative and general full-time equivalent contract employees}}$$

**4b** Customer accounts per contract billing employee = -  

$$\frac{\text{number of accounts}}{\text{number of full-time customer billing equivalent contract employees}}$$

**4c** Customer accounts per contract field employee = -  

$$\frac{\text{number of accounts}}{\text{number of full-time field equivalent contract employees}}$$

**5 MGD Water Delivered/MGD Wastewater Processed per Employee**

**5a** 
$$\frac{\text{average MGD* delivered}}{\text{number of total full-time equivalents}}$$
32.47429

**6 MGD Water Delivered/MGD Wastewater Processed per Contract Employee**

**6a** 
$$\frac{\text{average MGD* delivered}}{\text{number of contract full-time equivalents}}$$
-

**7 Disruptions of Service Repaired from Main Breaks**

**7a** 
$$\frac{\text{Water Main Breaks Repaired}}{\text{Per mile of water distribution main}}$$
0.31295

**PERFORMANCE MEASURES**

Name of Utility: Corporation of Shepherdstown Water      Year Ending: 6/30/2023  
 Type of Utility Service Provided: Water      Revision Date: \_\_\_\_\_  
 Class of Utility: A      Audit Report Filed Date: \_\_\_\_\_

**8 Customer Service Cost per Account**

customer service cost per active account = 21.95435  

$$\frac{\text{total customer service cost}}{\text{number of active accounts}}$$

**9 Billing Accuracy**

**9a** (500) (number of error-driven billing adjustments during reporting period) -  
 number of bills generated during reporting period

**10 Financial Performance**

**Privates only!**

**10a Rate of Return Performance:**

Actual ROR (%)    
 Authorized ROR (%) 0.00%

Publics

**10b Debt Service Coverage Ratio:**

Gross Revenue - Operating and Maintenance Expenses - Taxes Other Than Income Taxes 1.22194  
Debt Service Principal + Interest Payments -

**Publics and Privates**

**10c Operating Ratio:**

Gross Revenue 1.13348  
 Total Expenses

**10d Average Collection Period:**

Account Receivables 39.90413  
 (Sales/365)

**10e Average Payment Period:**

Account Payables 3.39828  
 (Sales/365)

**10f Depreciation Ratio:**

Depreciation Expense \*\* 0.02399  
 Gross Plant

**10g Debt Ratio:**

Total Liabilities 0.54322  
 Total Assets

**10h Revenue to Debt Ratio:**

Gross Revenue 3.67655  
 Debt (Includes Reserve Accounts)

**11 Drinking Water Compliance Rate**

**PERFORMANCE MEASURES**

Name of Utility: Corporation of Shepherdstown Water      Year Ending: 6/30/2023  
 Type of Utility Service Provided: Water      Revision Date: \_\_\_\_\_  
 Class of Utility: A      Audit Report Filed Date: \_\_\_\_\_

<b>11a</b> (Tier 1 Violation/Total Violations)/Total PWSID's	-
<b>11b</b> (Tier 2 Violation/Total Violations)/Total PWSID's	-
<b>11c</b> (Tier 3 Violation/Total Violations)/Total PWSID's	-
<b>12 Water Distribution System Water Loss</b>	0.08601
<b>13 Water Distribution System Integrity</b> Water distribution system integrity rate = $\frac{100 \text{ (annual total number of leaks + annual total number of breaks)}}{\text{total miles of distribution piping}}$	268.24271
<b>14 Operations and Maintenance Cost Ratios:</b>	
<b>14a</b> O&M cost per account = $\frac{\text{Total O\&M costs (less depreciation)}}{\text{Total number of active customer accounts}}$	653.45048
<b>14b</b> O&M cost per million gallons distributed = $\frac{\text{Total O\&M costs (less depreciation)}}{\text{volume(in million gallons) distributed during the reporting period}}$	5.22435
<b>14c</b> direct cost of treatment per million gallons distributed = $\frac{\text{Total O\&M costs directly attributable to water treatment}}{\text{total volume}}$ Total volume (in million gallons) distributed during the reporting period	714.85455
<b>15 Planned Maintenance Ratio (Hours):</b>	
<b>15a</b> planned maintenance ratio (hours) = $\frac{100 \times \text{hours of planned maintenance}}{(\text{Hours of planned} + \text{Hours of corrective maintenance})}$	51.02163
<b>15b</b> planned maintenance ratio (cost) = $\frac{100 \times \text{Cost of planned maintenance}}{(\text{Cost of planned} + \text{Cost of corrective maintenance})}$	61.35393
<b>16 Customer Density</b>  $\frac{\text{Number of water customer accounts}}{\text{Number of miles of water distribution main}}$	79.89162