

**CLASS C - WATER COMPANIES
2015
ANNUAL REPORT**

FOR

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

(OFFICIAL MAILING ADDRESS)

(CITY)

(STATE)

(ZIP)

Please check if address listed above is an updated address

Report Year Ended: December 31, 2015

Inquiries concerning this Annual Report should be addressed to:

Name/Title: _____
Address: _____
City: _____
State/Zip: _____
Telephone: _____
Email: _____

SUBMIT TO:
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
PO Box 47250
Olympia, WA 98504-7250

File online: www.utc.wa.gov



REPORT MUST BE RECEIVED NO LATER THAN MAY 2, 2016

*****Please refer to the Instructions for Completing the Annual Report on Page 2*****

INSTRUCTIONS FOR ANNUAL REPORT COMPLETION

Commission Authority

The purpose of this form is to collect financial and operational information from water companies regulated by the Washington Utilities and Transportation Commission (UTC). The commission's authority for requiring this report is found in RCW 80.04.080. This report is a non-confidential public use form.

Certification

The Annual Report Certification must be signed by an authorized officer, partner or owner.

Regulatory Fees

Regulatory fees are set by commission order A-140166.

Deadlines and Penalties

All water companies regulated by the UTC are required to complete this form, including all schedules. Failure to complete all schedules will result in the report being considered incomplete and subject to penalties. Completed forms and regulatory fee payments must be received by the UTC no later than **May 2, 2016**. Failure to file the annual report by the above deadline will result in a financial penalty of \$100 for each business day after May 2. Failure to pay the regulatory fees by the above deadline will result in a 2 percent penalty on the amount due and a 1 percent monthly interest charge on the unpaid balance.

Extension Requests

You may file a written request for an extension to file the completed annual report; however, the commission will not extend the deadline for paying regulatory fees. Any extension request must be filed with the commission by **April 15, 2016**, and must state a valid reason for why the extension is needed and identify a specific date which the report will be filed with the commission. The commission will notify you by April 30 whether your request is approved or denied. Even if your request is approved, you will still be liable for penalties and interest payments if you fail to pay your regulatory fees by May 2. To file your extension request online visit:

<http://www.utc.wa.gov/docs/Pages/ElectronicFiling.aspx>

Confidential Status

Water companies may file annual reports as confidential. You must follow the steps for filing confidential documents in WAC 480-07-160. The regulatory fee sheet portion of your report is not a confidential document and will not be accorded confidential treatment under the rule.

To view the confidential requirements in WAC 480-07-160, please visit the following site:

apps.leg.wa.gov/WAC/default.aspx?cite=480-07-160

Electronic Filing and Payment

To obtain an electronic format of the report, submit a report online or pay your regulatory fees online visit:

www.utc.wa.gov/regulatedindustries/pages/annualreports

Staff Contact

Kim Anderson at (360) 664-1153 or kanderso@utc.wa.gov

TTY Toll-Free phone number 1-800-416-5289

ANNUAL REPORT CERTIFICATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

Person who prepared this report: _____

Title: _____

Telephone: _____

Principal Business Address: _____

City: _____ State: _____ Zip: _____

I, the undersigned _____
Responsible Account Officer (Please Print)

of _____
Name of Company

have examined the foregoing report; that, to the best of my knowledge and belief, all statement of fact contained in said report are true and said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from January 1, 2015, to December 31, 2015, inclusive.

Title
(please print)

Signature
(please type if filing electronically)

Telephone Number

Date

COMPANY INFORMATION

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

Washington Unified Business Identifier (UBI) No.: _____

(If you do not know your UBI No. please contact Business Licensing Service at 1-800-451-7985 or BLS@dor.wa.gov)

Business Structure (please check the appropriate designation):

Individual / Sole Proprietor
 Partnership
 Other (LP, LLP, LLC)
 Corporation
 Nonprofit Corporation

Telephone Number: _____

Fax Number: _____

E-Mail or Web Address: _____

Date Utility First Organized: _____

Location of Books & Records: _____

City: _____

State: _____

Zip: _____

Method of Accounting: Cash Accrual

PERSONNEL AND OWNERSHIP

Title	Name	% Owner	Principal Business Address	Phone #
Certified Water Manager				
Emergency Response Personnel				
Owners: Report every person owning 5 percent or more of the company.				

INCOME STATEMENT

(For the Calendar Year 2015)

Line	Account Name	Total Company
(L)	(b)	(c)
Revenues		
1	Operating Revenue Accounts	
2	Misc. Revenue Accounts (specify on separate page)	
3	Other Revenue Accounts (specify on separate page)	
4	Utility Operating Revenue (Add L1 thru L3)	
Expenses		
5	Operating Expense Accounts	
6	Depreciation Expense	
7	Federal Income Taxes	
8	<i>Utility Operating Expense (Add L5 thru L7)</i>	
9	Utility Operating Income (Loss) (L4 minus L8)	
Other Income and Deductions		
Other Income:		
10	Interest & Dividend Income	
11	Miscellaneous Nonutility Income	
12	<i>Total Other Income (Add L10 thru L11)</i>	
Other Deductions		
13	Interest Expense	
14	Miscellaneous Nonutility Expenses	
15	<i>Total Other Deductions (Add L13 thru L14)</i>	
16	Net Income (Loss) (Add L9 plus L12 minus L15)	

CUSTOMER COUNT SUMMARY

	Description (a)	Number at Beginning of Year (b)	New Services (c)	Number at End of Year (d)	Temporary (e)
1	Total Unmetered				
2	Total Metered				
3	Total Served from Master Meter				
4	Total Customers				

**BALANCE SHEET
TOTAL COMPANY**

Line	Account Name	Total Company
(L)	(b)	(c)
Assets		
1	Utility Plant	_____
2	Less: Accumulated Depreciation	_____
3	Utility Plant Acquisition Adjustment	_____
4	Less: Accumulated Amortization of Plant Acquisition Adjustment	_____
5	<i>Net Utility Plant</i> (Add L1 thru L4)	=====
6	Special Funds (Surcharges, Facility Charges)	_____
7	Cash	_____
8	Customer Accounts Receivable	_____
9	Other Assets (specify on separate page)	_____
10	Total Assets (Add L5, plus L6 thru L9)	=====
Ownership Equity and Liabilities		
11	Capital Stock Issued	_____
12	Other Paid In Capital (specify on separate page)	_____
13	Retained Earnings	_____
14	Proprietary Capital	_____
15	Total Ownership Equity (Add L11 thru L14)	=====
	<i>Interest Rate:</i>	
16	Long-Term Debt	_____
17	Accounts Payable	_____
18	Current Debt	_____
19	Contributions in Aid of Construction (CIAC)	_____
20	Less: Accumulated Amortization of CIAC	_____
21	Other Liabilities (specify on separate page)	_____
22	Total Liabilities (Add L16 thru L21)	=====
23	Total Ownership Equity and Liabilities (Add L15 and L22)	=====

Note: Line 10 must equal Line 23

SOURCES OF CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)

Report below all plant, equipment, and monies (connection charges, facilities charges, and surcharges) received during the year for capital plant

	Description of Charges (a)	# of Connections (b)	Cost or Charge per Connection (c)	CIAC Amount Received (d)
26				
27				
28				
29				
30				
31				
32				
33	Annual Total CIAC Collected (add L26 thru L32)			

WATER & EMPLOYEE SUMMARY

WATER SUMMARY		EMPLOYEE SUMMARY	
	Cubic Feet	2014	2015
Annual Water			
Source Water ¹			
Loss or Wastage			
Sold to Customers		<i>Full Time Count</i>	<i>Full Time Count</i>
Conversion: 1 cubic foot = 7.48 gallons			
		<i>Part Time Count</i>	<i>Part Time Count</i>

¹ Source Water = Purchased, Surface and Ground Water

**Typical Average Service Lives
Salvage Rates, and Depreciation Rates
Water Utilities**

NARUC (1996) Account Numbers Class A B C	<u>Class of Plant</u> Source of Supply Plant	Average	Net	Depreciation	
		Service	Salvage	Rate	
		Lives Years **	Percent %	Short	Long
301	Organization	XXX		XXX	XXX
302	Franchises	XXX		XXX	XXX
303	Land and Water Rights	XXX		XXX	XXX
304	Structures and Improvements	35-40		2.86%	2.50%
305	Collect. and Impounding Res.	50-75		2.00%	1.33%
306	Lake, River and Other Intakes	35-45		2.76%	2.22%
307	Wells and Springs	25-35		4.00%	2.86%
308	Infiltration Galleries and Tunnels	25-50		4.00%	2.00%
309	Supply Mains	50-75		2.00%	1.33%
310	Power Generation Equipment	10-15		10.00%	6.67%
<u>Pumping Plant</u>					
304	Structures and Improvements	35-40		2.86%	2.50%
311	Pumping Equipment	20			5.00%
311	Other Pumping Plant	25			4.00%
<u>Water Treatment Plant</u>					
304	Structures and Improvements	35-40		2.86%	2.50%
320	Water Treatment Equipment	20-35		5.00%	2.86%
<u>Transmission and Distribution Plant</u>					
304	Structures and Improvements	35-40		2.86%	2.50%
330	Distribution Reservoirs and Tanks	30-60		3.33%	1.67%
331	Trans. and Dist. Mains	50-75		2.00%	1.33%
331	Fire Mains	50-75		2.00%	1.33%
333	Service Connections	30-50		3.33%	2.00%
334	Meters	20-25	10	5.00%	4.00%
334	Meter Installations	40-60		2.50%	1.67%
335	Hydrants	40-60	5	2.50%	1.67%
<u>General Plant</u>					
304	Structures and Improvements	35-40		2.86%	2.50%
339	Other Plant	40-60		2.50%	1.67%
340	Office Furniture and Equipment	20-25	5	5.00%	4.00%
341	Transportation Equipment	7	10		14.30%
342	Stores and Equipment	20			5.00%
343	Tools, Shop and Garage Equip.	15-20	5	6.67%	5.00%
344	Laboratory Equipment	15-20		6.67%	5.00%
345	Power Operated Equipment	10-15	10	10.00%	6.67%
346	Communication Equipment	10	10		10.00%
347	Miscellaneous Equipment	10	10		10.00%
348	Other Plant Assets	10	10		10.00%
348	Water System Plan	6	10		16.67%

** These lives are intended as a guide; longer or shorter lives should be used if experience shows it is warranted.

REGULATORY FEE CALCULATION SCHEDULE
Due May 2, 2016

Company Name: _____

Annual Report Year
2015

In accordance with RCW 80.24.010 "Regulatory Fees", the Commission requires Water companies to file reports of gross intrastate operating revenue and pay fees on that revenue. Every company subject to regulation shall file with the Commission a statement under oath showing its gross intrastate revenue for the preceding year and pay to the Commission a fee as instructed below.

Regulatory Fee Calculations

1	Total Gross Intrastate Operating Revenue**	_____		
2	Less Non Fee-Paying Revenue (Include details on separate page for non-paying revenue)	_____		
3	Balance-Adjusted Gross Intrastate Operating Revenue (Line 1 minus Line 2)	_____		
4a	If Line 3 is UNDER \$20,000, enter ZERO (Skip to Line 5)	_____		
4b	If Line 3 is OVER \$20,000 enter amount from Line 3	_____		
4c	First \$50,0000 is subject to .1% regulatory fee	_____	x	0.001
4d	Remainder of gross intrastate revenue subject to .2% (Line 4b minus Line 4c)	_____	x	0.002
5	Total Regulatory Fees owed (enter Line 4a, or add 4c and 4d)	_____		
<i>Agency Use Only</i> 001-111-0268-160-01				

Penalty & Interest Calculations

6	Penalties on Regulatory Fees being paid after May 2			
6a	Total Penalties on Regulatory Fees owed (enter amount from Line 5 x 2%)	_____	x	0.02
7	Interest on Regulatory Fees being paid after May 31			
7a	Amount from Line 5 x Number of months past May 31 x 1%	_____	x	2 x 0.01
8	Total Penalties and Interest owed (Line 6a plus Line 7a)	_____		
9	Total Regulatory, Penalties and Interest Fees Due (Line 5 plus Line 8)	_____		
<i>Agency Use Only</i> 001-111-0268-160-11				

****Note:** Gross Washington intrastate operating revenue is defined as all revenue collected for the year from rates under tariffs, and contracts on file at the Washington Utilities and Transportation Commission. The revenues subject to the commission's regulatory fees are gross Washington intrastate operating revenues before deductions for uncollectibles, unbillables or the payment of state and federal taxes, i.e. "Gross Revenues" means before any deductions from Revenue Receipts.

COMMISSION USE ONLY

Reception #:	_____	001-111-0268-160-01	_____
Reference:	AR2015	001-111-0268-160-11	_____
Payment ID:	_____	001-111-0268-032-20	_____
		001R-111-0268-032-20 (_____)	
		Total Paid:	_____

PAYMENT INFORMATION

The commission accepts the following methods of payment:

- Cash (in-person at commission)
- Check (must be in US Funds)
- Online payments* (ACH, American Express, Discover/Novus, Mastercard, Visa)
- Pay-by-phone (credit card payments only) at (360) 664-1349

**Please note: A convenience fee of 2.5 percent (minimum of \$3.95) is charged by Official Payments for using the credit card processing service.*

To pay online visit:

<https://fortress.wa.gov/wutc/utcweb/regulatedIndustries/Pages/onlinepayments.as>

FILING YOUR REPORT

All annual reports and regulatory fees must be received by the commission no later than May 1 each year (or the following business day if May 1 lands on a weekend). Postmark dates are not considered the date received. It is strongly recommended to use a mail delivery service, such as certified mail via USPS, with delivery confirmation or filing online to receive an email notification of receipt.

Reports may be mailed, faxed, delivered in person or submitted online:

- Mail to: *(recommend via certified mail no later than April 15 to ensure timely delivery)*
Utilities and Transportation Commission
PO Box 47250
Olympia, WA 98504
- Physical Address for express delivery services (Fedex, UPS):
1300 S. Evergreen Park Dr. S.W.
Olympia, WA 98504
- Fax to: (360) 664-1289 *(Contact commission staff below to verify receipt)*
- File online using the commission e-file system: *(System will generate automatic email receipt)*
<https://fortress.wa.gov/wutc/utcweb/docs/Pages/ElectronicFiling.asp>

NEED MORE ASSISTANCE?

For more information about annual reports please reference the Annual Report FAQ document at the website below or contact Kim Anderson at (360) 664-1153 or kanderso@utc.wa.gov.

<https://fortress.wa.gov/wutc/utcweb/regulatedindustries/Pages/annualReports.aspx>