ANNUAL REPORT FILING GUIDE
Applicable to Water and Wastewater Utilities

Pursuant to Nevada Revised Statutes ("NRS") 703.191 each Water and/or Wastewater Utility must file an annual report ("report") with the Public Utilities Commission of Nevada ("Commission") on or before May 15th of the year following the calendar year for which the report is submitted. There is no grace period.

Nevada Administrative Code ("NAC") 704.225 specifies the contents of the report. All Water and/or Wastewater Utilities must submit the applicable report form based upon the National Association of Regulatory Utility Commissioners "Class" of the utility and the service(s) provided. If you are a Combined Water/Wastewater Utility, and the services are not in the same Class, please use the form for the highest Class. Class A utilities have revenue of $1,000,000 and more; Class B utilities have revenue from $200,000 to $999,999; and Class C utilities have revenue less than $200,000. For purposes of Annual Reports, the Commission utilizes the same form for Class A or B utilities, and a separate form for Class C utilities.

For example, if the water utility is Class B, but the wastewater utility is Class C, please use the 'Class A or B' Combined Water/Wastewater Utility form.

NRS 703.193 requires that the report be submitted under oath. You should retain copies for your files.

Please file the completed report with Oath by mailing or hand-delivering the completed forms to either of the Commission's Offices or electronically filing the forms in accordance with the Commission's electronic filing requirements.

Commission's Offices:
Public Utilities Commission of Nevada
1150 East William Street
Carson City, NV 89701-3109

Or

9075 W. Diablo Drive, Suite 250
Las Vegas, NV 89148-7674

The Commission's electronic filing requirements are available on the Commission's website at http://puc.nv.gov

Be sure to note the Docket Number when filing.

Failure to submit the complete report as described above may subject you to an administrative fine of up to $1,000 per day for each day of the violation pursuant to NRS 703.380, revocation of your Certificate of Public Convenience and Necessity pursuant to NRS 703.377, and/or other remedies available to the Commission.

If the mailing address or contact information for your company has changed from the last report, you must notify the Commission in writing of the change immediately. This is also required for any future changes.

Please note that your report, once filed, will become a public record, unless you request portions of it to be treated as confidential. Please follow the Commission's procedures which are located in NAC 703.5274. If you submit any portion of your report or Reconciliation of Assessable Revenue forms confidentially, you must also complete a Protective Agreement with the Regulatory Operations Staff of the Commission.

If you have any questions regarding your responsibilities with regard to filing your report, please contact the Financial Analysis Division of the Regulatory Operations Staff of the Commission in Carson City at (775) 684-6155.

NARUC Class C
Privately Owned

Docket No. : **13-01003**

ANNUAL REPORT

OF

Company Name: _____
(Legal Name of Utility)

CPC Number(s): _____

Principal Office Address: _____

For the Year Ended: **December 31, 2012**

WASTEWATER UTILITY

To

PUBLIC UTILITIES COMMISSION

OF NEVADA

Due on May 15, 2013
(This field will automatically populate based on input data above)

DO NOT ROLL OR FOLD

GENERAL RULES FOR REPORTING

1. This form is formatted using Microsoft Excel to allow for electronic preparation.
2. In the DATA areas on the following pages, please input the requested information in the blue highlighted areas. The spreadsheet has been programed to perform all the necessary calculations. Non-highlighted areas are **locked** and cannot be accessed by the user.
3. Enter **whole** dollar amounts only. Round cents up or down to the nearest whole dollar.
4. If the amount to be input into a *normally* positive data field is **negative**, then precede the amount with a negative sign (-).
5. If the amount to be input is zero, then input a zero; it will show up as a hyphen in the cell. **Do not input a hyphen.**
6. The annual report should be complete in itself in all particulars. References to returns of former years or to other reports should not take the place of required entries except as specifically instructed by the PUCN.
7. Where information called for is not provided, state fully the reason for its omission.
8. If it is necessary or desirable to show additional statements or schedules for the purpose of further explanation, they should be made on standard letter size paper. Each additional supporting schedule should contain the page and line reference to the PUCN form so that PUCN staff will be able to follow the preparer's intentions.
9. Wherever schedules call for comparisons to figures of a previous year, **the figures reported must be based upon those shown on this company's annual report from the previous year or an appropriate explanation given as to why different figures were used.**
10. The Nevada Administrative Code 704.628(6) requires that the books and records maintained by the utility must comply with the systems of accounts established for class C wastewater utilities prepared by the National Association of Regulatory Commissioners ("NARUC"). The account numbers listed in the accompanying Annual Report are NARUC account numbers. IF the company uses a different account numbering system, please attach an explanation along with a cross-reference from the company's account numbers to the NARUC account numbers.
11. If the utility collects and maintains a Commission-approved surcharge to fund system improvements, complete the supplemental surcharge information schedules located at the end of this report. Remember to include a copy of the year end bank statement for the surcharge account as requested on the form.

PUBLIC UTILITIES COMMISSION OF NEVADA

WASTEWATER UTILITY ANNUAL REPORT

Class C

(Annual Revenues of less than $200,000)

1. For the Calendar Year Ended: December 31, 2012

2. Report of: _____

3. Address: _____
   City: _____ State: _____ Zip Code: _____

4. Telephone number: _____

5. Date of original organization of utility: _____

6. Person to whom correspondence should be addressed concerning this report:
   Name: _____
   Telephone No.: _____

7. Utility officers:
   President: _____ Telephone No. _____
   Vice-Pres: _____ Telephone No. _____
   Treasurer: _____ Telephone No. _____
   Secretary: _____ Telephone No. _____

8. What public services are rendered? _____

9. If a corporation - Provide the Name and Percentage of each person owning or holding directly or indirectly five (5) percent or more of the voting securities of this company:
   Name: _____ Percent: _____
   Name: _____ Percent: _____
   Name: _____ Percent: _____
   Name: _____ Percent: _____
   Name: _____ Percent: _____
   Name: _____ Percent: _____
   Name: _____ Percent: _____

10. Give a brief discription of major transactions which have occurred during the year which will have material effect on operations, such as rate changes, or changes in plant or operating practices. Provide any additional information or other explanations that are needed in order for the reader to understand what is in the report, attaching additional pages if necessary:
    A. _____
    B. _____
    C. _____
    D. _____

WASTEWATER OPERATING REVENUES AND EXPENSES

Line No.	(a) Descriptions	NARUC Waste-water Account Number	(b) Dollar Amount	(c) Total Year-End Customers	(d) Gallons of Effluent Collected Metered & Unmetered
	OPERATING REVENUES				(in Thousands)
	REVENUE FROM WASTEWATER SALES:	**400**			
1	Flat Rate Revenues:				
2	Residential Customers	521.2	$ -	-	-
3	Commercial Customers	521.2	$ -	-	-
4	Industrial Customers	521.3	$ -	-	-
5	Public Authorities	521.4	$ -	-	-
6	Multiple Family Dwellings	521.5	$ -	-	-
7	Other **	521.6	$ -	-	-
8	**Total Flate Rate Revenues**		**$ -**	**-**	**-**
9	Measured Revenues:				
10	Residential Customers	522.1	$ -	-	-
11	Commercial Customers	522.2	$ -	-	-
12	Industrial Customers	522.3	$ -	-	-
13	Public Authorities	522.4	$ -	-	-
14	Multiple Family Dwellings	522.5	$ -	-	-
15	**Total Measured Revenues**		**$ -**	**-**	**-**
16					
17	Revenues from Other Systems **	524	$ -	-	-
18	**Total Sales of Wastewater**		**$ -**	**-**	**-**
19					
20	OTHER WASTEWATER REVENUES:				
21	Guaranteed Revenues	530	$ -		
22	Other Wastewater Revenues **	536	$ -		
23	**Total Other Wastewater Revenues**		$ -		
24					
25	**Total Operating Revenues** (to Page 2, Line 1)	**400**	**$ -**		
26					
27					
28			This Year $	Last Year $	Increase or (Decrease)
29	**OPERATING EXPENSES**	**401**			
30	Salaries & Wages - Employees	701	$ -	$ -	$ -
31	Salaries & Wages - Officers, Directors & Major Stkhldrs	703	$ -	$ -	$ -
32	Employee Pensions & Benefits	704	$ -	$ -	$ -
33	Purchased Wastewater Treatment	710	$ -	$ -	$ -
34	Sludge Removal Expense	711	$ -	$ -	$ -
35	Purchased Power	715	$ -	$ -	$ -
36	Fuel for Power Production	716	$ -	$ -	$ -
37	Chemicals	718	$ -	$ -	$ -
38	Material and Supplies	720	$ -	$ -	$ -
39	Contractual Services - Billing	730	$ -	$ -	$ -
40	Contractual Services - Professional	731	$ -	$ -	$ -
41	Contractual Services - Testing	735	$ -	$ -	$ -
42	Contractual Services - Other **	736	$ -	$ -	$ -
43	Rents	740	$ -	$ -	$ -
44	Transportation Expense	750	$ -	$ -	$ -
45	Insurance Expense	755	$ -	$ -	$ -
46	Regulatory Commission Expense	765	$ -	$ -	$ -
47	Bad Debt Expense	770	$ -	$ -	$ -
48	Miscellaneous Expense **	775	$ -	$ -	$ -
49					
50	**Total Operating Expenses** (to Page 2, Line 3)	**401**	**$ -**	**$ -**	**$ -**

*** If over $2,000, attach detailed supporting schedule.*

INCOME AND RETAINED EARNINGS STATEMENT

Line No.	(a) Descriptions	NARUC Waste-water Account Number	(b) This Year $	(c) Last Year $	(d) Increase or (Decrease)
	UTILITY OPERATING INCOME				
1	**Operating Revenues** (from Page 1, Line 25)	400	$ -	$ -	$ -
2					
3	Operating Expense (from Page 1, Line 50)	401	$ -	$ -	$ -
4	Depreciation Expense (to Page 3, Line 40, Col. (c))	403	$ -	$ -	$ -
5	Amortization Of Utility Plant Acquisition Adjustment	406	$ -	$ -	$ -
6	Amortization Expense - Other **	407	$ -	$ -	$ -
7	Taxes other than Income Taxes	408	$ -	$ -	$ -
8	Federal Income Tax	409	$ -	$ -	$ -
9	Provision for Deferred Income Taxes - DR.	410	$ -	$ -	$ -
10	Provision for Deferred Income Taxes - CR. *	411	$ -	$ -	$ -
11	Investment Tax Credits - CR. *	412	$ -	$ -	$ -
12	**Total Operating Expenses**		**$ -**	**$ -**	**$ -**
13					
14	**Net Operating Income** (Line 1 - Line 12)		**$ -**	**$ -**	**$ -**
15					
16	**OTHER INCOME and DEDUCTIONS**				
17	Interest & Dividend Income	419	$ -	$ -	$ -
18	Allowance for Funds Used During Construction	420	$ -	$ -	$ -
19	Non-Utility Income	421	$ -	$ -	$ -
20	Less: Miscellaneous Non-Utility Expense * and **	426	$ -	$ -	$ -
21	Interest Expense *	427	$ -	$ -	$ -
22	Taxes Applicable to Other Income & Deductions	408-412	$ -	$ -	$ -
23	**Total Other Income & Deductions**		**$ -**	**$ -**	**$ -**
24					
25	**Net Income** (Line 14 + Line 23) (to Line 30)		**$ -**	**$ -**	**$ -**
26					
27					
28	**Retained Earnings (Corporations ONLY)**	**215**			
29	Retained Earnings (beginning) (from "Last Year" col.)		$ -	$ -	$ -
30	Balance Transferred from Net Income (from Line 25)		$ -	$ -	$ -
31			$ -	$ -	$ -
32			$ -	$ -	$ -
33	Dividends Declared - Common Stock *		$ -	$ -	$ -
34	Adjustments to Retained Earnings **		$ -	$ -	$ -
35					
36	**Retained Earnings** (ending) (to Page 4, Line 4)	**215**	**$ -**	**$ -**	**$ -**

** Amount should be entered as NEGATIVE.*

*** If over $2,000, attach detailed supporting schedule.*

BALANCE SHEET

(Assets and Other Debits)

	(a)		(b)	(c)	(d)
Line No.	Descriptions	NARUC Waste-water Account Number	This Year $	Last Year $	Increase or (Decrease)
	UTILITY PLANT				
1	Utility Plant (from Lines 38 & 42, Col. (b))	101	$ -	$ -	$ -
2	Less: Accum. Dep. & Amort. (from Lines 38 & 42, Col. (c))	108	$ -	$ -	$ -
3	**Net Utility Plant**		$ -	$ -	$ -
4	Property Held for Future Use	103	$ -	$ -	$ -
5	Utility Plant Purchased or Sold	104	$ -	$ -	$ -
6	Construction Work in Progress	105	$ -	$ -	$ -
7	Utility Plant Acquisition Adjustments	114	$ -	$ -	$ -
8	Less: Amortization of Utility Plt. Acquisition Adjust. *	115	$ -	$ -	$ -
9	**Total Utility Plant**		$ -	$ -	$ -
10					
11	**OTHER PROPERTY AND INVESTMENTS**				
12	Non-Utility Property	121	$ -	$ -	$ -
13	Less: Accum. Depreciation & Amortization *	122	$ -	$ -	$ -
14	**Net Non-Utility Property**		**$ -**	**$ -**	**$ -**
15	Other Investments **	124	$ -	$ -	$ -
16	**Total Other Property and Investments**		**$ -**	**$ -**	**$ -**
17					
18	**CURRENT AND ACCRUED ASSETS**				
19	Cash	131	$ -	$ -	$ -
20	Special Deposits	132	$ -	$ -	$ -
21	Customer Accounts Receivable	141	$ -	$ -	$ -
22	Accum. Provision for Uncollectible Accounts - CR *	143	$ -	$ -	$ -
23	Plant Material and Supplies	151	$ -	$ -	$ -
24	Miscellaneous Current and Accrued Assets **	174	$ -	$ -	$ -
25	**Total Current & Accrued Assets**		**$ -**	**$ -**	**$ -**
26					
27	**DEFERRED DEBITS**				
28	Miscellaneous Deferred Debits	186	$ -	$ -	$ -
29	**Total Deferred Debit**		**$ -**	**$ -**	**$ -**
30					
31	**Accumulated Deferred Income Taxes**				
32	Accumulated Deferred Income Taxes	190	$ -	$ -	$ -
33	**Total Accumulated Deferred Incomes Taxes**		**$ -**	**$ -**	**$ -**
34					
35	**Total Assets & Other Debits** (to Page 5, Line 8)		**$ -**	**$ -**	**$ -**

36	**WASTEWATER UTILITY PLANT**	**Total Utility Plant**	**Accum. Deprec.**	**Net**
37	**PLANT**	**(Acct. 101)**	**(Acct. 108)**	**Utility Plant**
38	Balance Beginning of Year	$ -	$ -	$ -
39	Additions: **(Plant added during the year)**	$ -		$ -
40	Current Year's Deprec. on Plant (from Page 2, Line 4)		$ -	$ -
41	Retirements / Deletions: - CR. * **(Plant removed during the year)**	$ -	$ -	$ -
42	Balance End of Current Year	**$ -**	**$ -**	**$ -**

** Amount should be entered as NEGATIVE.*

*** If over $2,000, attach detailed supporting schedule.*

BALANCE SHEET

(Liabilities and Other Credits)

	(a)		(b)	(c)	(d)
Line No.	Descriptions	NARUC Waste-water Account Number	This Year $	Last Year $	Increase or (Decrease)
	EQUITY CAPITAL				
1	Common Stock Issued	201	$ -	$ -	$ -
2	Preferred Stock Issued	204	$ -	$ -	$ -
3	Other Paid-In Capital	211	$ -	$ -	$ -
4	Retained Earnings (Corporations ONLY) (from Page 2, Line 36)	215	$ -	$ -	$ -
5	Proprietory Capital (Proprietorships/Partnerships ONLY)	218			$ -
6	**Total Equity Capital**		**$ -**	**$ -**	**$ -**
7					
8	**LONG TERM DEBT**				
9	Other Long-Term Debt	224	$ -	$ -	$ -
10	**Total Long-Term Debt**		**$ -**	**$ -**	**$ -**
11					
12	**CURRENT AND ACCRUED LIABILITIES**				
13	Accounts Payable	231	$ -	$ -	$ -
14	Notes Payable	232	$ -	$ -	$ -
15	Customer Deposits	235	$ -	$ -	$ -
16	Accrued Taxes	236	$ -	$ -	$ -
17	Accrued Interest	237	$ -	$ -	$ -
18	Miscellaneous Current and Accrued Liabilities **	241	$ -	$ -	$ -
19	**Total Current & Accrued Liabilities**		**$ -**	**$ -**	**$ -**
20					
21	**DEFERRED CREDITS**				
22	Advances for Construction	252	$ -	$ -	$ -
23	Other Deferred Credits	253	$ -	$ -	$ -
24	Accumulated Deferred Investment Tax Credits	255	$ -	$ -	$ -
25	**Total Deferred Credits**		**$ -**	**$ -**	**$ -**
26					
27	**OPERATING RESERVES**				
28	Miscellaneous Operating Reserves **	265	$ -	$ -	$ -
29	**Total Operating Reserves**		**$ -**	**$ -**	**$ -**
30					
31	**CONTRIBUTIONS IN AID OF CONSTRUCTION**				
32	Contributions in Aid of Construction	271	$ -	$ -	$ -
33	Less: Amortization of Contributions in Aid of Constr. *	272	$ -	$ -	$ -
34	**Net Contributions in Aid of Construction**		**$ -**	**$ -**	**$ -**
35					
36	**ACCUM. DEF. INCOME TAXES**				
37	Accum. Def. Income Taxes - Accelerated Depreciation	281	$ -	$ -	$ -
38	Accum. Def. Income Taxes - Liberalized Depreciation	282	$ -	$ -	$ -
39	Accum. Def. Income Taxes - Other	283	$ -	$ -	$ -
40	**Total Accum. Deferred Income Taxes**		**$ -**	**$ -**	**$ -**
41					
42	**Total Liabilities and Other Credits** (to Page 5, Line 9)		**$ -**	**$ -**	**$ -**

** Amount should be entered as NEGATIVE.*

*** If over $2,000, attach detailed supporting schedule.*

OTHER INFORMATION

DEPRECIATION RATES BY MAJOR PLANT CATEGORY

	(a)		(b)	(c)	(d)
					Weighted Ave.
			Total Utility Plant	**Annual Depr. Exp.**	**Annual Depr. %**
1	Intangible plant	(Plant Accts. 351 - 353)	$ -	$ -	0.00%
2	Structures & Improvements	(Plant Accts. 354 - 355)	$ -	$ -	0.00%
3	Collection System	(Plant Accts. 360 - 365)	$ -	$ -	0.00%
4	Receiving Wells	(Plant Acct. 370)	$ -	$ -	0.00%
5	Treatment & Disposal	(Plant Accts. 380 - 389)	$ -	$ -	0.00%
6	General plant	(Plant Accts. 390 - 398)	$ -	$ -	0.00%
7	**Totals**		**$ -**	**$ -**	
	Error [Difference from Page 3, Line 1, Col. (b)]		$ -		
	Error [Difference from Page 2, Line 4, Col. (b)]			$ -	

VERIFICATION THAT ASSETS EQUALS LIABILITIES ON BALANCE SHEET

	(a)		(b)	(c)	(d)
			This Year $	Last Year $	Increase or (Decrease)
8	BALANCE SHEET - Total Assets	(from Page 3, Line 35)	$ -	$ -	$ -
9	BALANCE SHEET - Total Liabilities	(from Page 4, Line 42)	$ -	$ -	$ -
10	Difference - **MUST BE EQUAL TO ZERO!** →		0	0	0

SIMPLIFIED, UNAUDITED AND UNADJUSTED RATE OF RETURN CALCULATION

	(a)		(b)	(c)	(d)
			This Year $	Last Year $	Increase or (Decrease)
11	Net Operating Income	(from Page 2, Line 14)	$ -	$ -	$ -
12	Rate Base ***		$ -	$ -	$ -
13	Rate of Return Calculation	(Line 11 / Line 12)	**0.0%**	**0.0%**	
14					
15	*** Rate Base composed of the following:				
16	Total Utility Plant (Page 3, Line 9)		$ -	$ -	
17	Less: Net CIAC (Page 4, Line 34)		$ -	$ -	
18	Add: Plant Material and Supplies (Page 3, Line 23)		$ -	$ -	
19	Add: Accum. Def. Inc. Taxes - Acct. 190 (Page 3, Line 32)		$ -	$ -	
20	Less: Accum. Def. Inc. Taxes - Accts. 281/282/283 (Page 4, Line 40)		$ -	$ -	
21	TOTAL		**$ -**	**$ -**	

OATH

I, _____ on behalf of
[name of signatory]
_____ declare under
[regulated entity]
penaly of perjury under the laws of the State of Nevada that I have carefully examined the foregoing information provided to the Public Utilities Commission of Nevada, and declare it to be a complete and correct statement to the best of my knowledge, information and belief; and that I have the authority to make these representations and to bind the regulated entity on whose behalf I am providing this information.

I further declare that the foregoing information has been prepared by me or under my direction from the original books, papers and records of the regulated entity and that any accounts and/or figures provided embrace all the relevant financial operations of the regulated entity during the period of time for which the information is provided.

Printed Name: _____

Title: _____

Date: _____

Signature: _____

System Improvement Surcharge
Schedule 1

MONTH	SURCHARGE AMOUNT	X	NO. OF CUSTOMERS	=	TOTAL BILLED	TOTAL COLLECTED
JANUARY						
FEBRUARY						
MARCH						
APRIL						
MAY						
JUNE						
JULY						
AUGUST						
SEPTEMBER						
OCTOBER						
NOVEMBER						
DECEMBER						

TOTAL $ -

System Improvement Surcharge
Schedule 2

SUMMARY OF SURCHARGE COLLECTION AND EXPENDITURES

Account Balance from Previous Year $ -

DEPOSITS

DATE	TOTAL COLLECTED (FROM SCH 1)		TOTAL DEPOSITED		DIFFERENCE (EXPLANATION REQUIRED)
JANUARY					
FEBRUARY					
MARCH					
APRIL					
MAY					
JUNE					
JULY					
AUGUST					
SEPTEMBER					
OCTOBER					
NOVEMBER					
DECEMBER					

Total for Year $ - $ -

Interest Earned This Year $ -

DISBURSEMENTS - Attach additional sheets if necessary.

DATE	DESCRIPTION		TOTAL DISBURSEMENT

Total for Year $ - $ -

Account Service Charge $ -

End of Year Account Balance $ -

INCLUDE BANK STATEMENT ENDING DECEMBER 31st - Please redact (black out) any confidential information such as bank account number, Social Security Number or Employer Identification Number in the bank statement, or file the information confidentially pursuant to the Commission's procedures in NAC 703.5274.