# Oregon Public Utility Commission

## e-FILING REPORT COVER SHEET

## COMPANY NAME:

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes If yes, submit a redacted public version (or a cover letter) by email. Submit the confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.
Select report type: RE (Electric) RG (Gas) RW (Water) RT (Telecommunications) RO (Other, for example, industry safety information)
Did you previously file a similar report? No Yes, report docket number:
Report is required by:  Statute WILDERNESS CANYON ANNUAL REPORT CLASS C WATER UTILITY, RW10  Order  Note: A one-time submission required by an order is a compliance filing and not a report (file compliance in the applicable docket)  Other  (For example, federal regulations, or requested by Staff)
Is this report associated with a specific docket/case? No Yes, docket number:
List Key Words for this report. We use these to improve search results.
RW10 2018 WILDERNESS CANYON
Send the completed Cover Sheet and the Report in an email addressed to <a href="PUC.FilingCenter@state.or.us">PUC.FilingCenter@state.or.us</a>
Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.



## **ANNUAL RESULTS OF OPERATIONS REPORT**

## **SELECT COMPANY SIZE (based on Annual Revenue)**

Class C Water Utility
(Annual Gross Revenue less than \$199,999)

#### FOR THE CALENDAR YEAR

2018

#### **COMPANY NAME**

Hiland WC - Wilderness Canyon

OREGON PUBLIC UTILITY COMMISSION
PO BOX 2148
SALEM OR 97308-2148

#### Instructions

Hiland WC - Wilderness Canyon

The Annual Results of Operations Report, required by the Public Utility Commission (PUC or Commission) under the authority of the Oregon Revised Statutes (ORS) 757.125 and 757.135, is based on the utility's operations for a calendar or fiscal year and is a convenient method for the Commission's staff to monitor the utility's results of operations. It must be filed electronically with the PUC on or before April 1<sup>st</sup> of the year following that for which the report is made. Attach the completed report and any supplementary pages to an email addressed to the following address: puc.filingcenter@state.or.us.

- Interpret all accounting words and phrases in accordance with the USOA.
- Special or unusual entries and all discrepancies should be fully explained. If necessary, describe fully any unusual entries and discrepancies in a narrative explanation in the tab titled "Notes."
- If the utility has filed, or intends to file, a separate rate schedule in its tariff for non-contiguous portions of its water system, separate accounting for Operating Revenues, Operating Expense, Plant Investments, and related Reserve for Depreciation must be maintained by the utility for each portion of the water system relating to each separate rate schedule. This annual report, however, should include the combined financial data for the utility.
- Each incorporated utility is requested to file with this report a copy of its most recent annual report to stockholders, if one is prepared.
- All schedules that call for the balance at the beginning of the year should reflect the same end of year balance **exactly** as shown in the prior year's annual report. Any adjustments to the ending balances shown in the report for the previous year should be reflected in the current year's activity and reported along with an explanation in the annual report.

FOR QUESTIONS ON EXCEL PROGRAM, ACCOUNTS, OR REPORTING, CONTACT GREG MILLER AT 503-373-7867 OR EMAIL AT GREG.MILLER@STATE.OR.US

#### **Oath**

Hiland WC - Wilderness Canyon

#### **Complete Address of Reporting Utility**

PO Box 699 Line 1: Line 2: City: Newberg State: OR 97132 Zip: (503) 554-8333 phone: email: info@hilandwater.com fax: (503) 554-9215 www.hilandwater.com website:

#### Name and title of person responsible for report

Name: Silas Olson

Title: General Manager

Phone: 503-554-8333

Email: silas@hilandwater.com

#### Oath & Signature

THIS REPORT, INCLUDING ANY ACCOMPANYING SCHEDULES AND STATEMENTS, HAS BEEN EXAMINED BY ME, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE, CORRECT AND COMPLETE.

☑ By clicking this box I affirm the above statement.

## Information

## Hiland WC - Wilderness Canyon

Name:	Silas Olson						
Address:	PO Box 699, Newberg, OR 97132						
Phone:	503-554-8333						
Email:	silas@hilandwater.com						
Provide the	following information for where the utility's books and records are located						
Name:	Hiland Water Corp.						
Address:	700 N. College St. Newberg, OR 97132						
Phone:	503-554-8333						
Email:	info@hilandwater.com						
	following information of any audit group reviewing records and/or operations						
Name:							
Address:							
Phone:							
Email:							
Lillain	Date of original organization of the utility (month, day, year):  10/1/1997						

#### Provide the following information for all utility officers and directors

Frovide the following information for all utility officers and directors								
Name	Title	Phone #	Email					
Melvin Olson	President	503-554-8333	mel@hilandwater.com					
Micah Olson	Vice President	503-554-8333	micah@hilandwater.com					
Silas Olson	Secretary / Treasurer	503-554-8333	silas@hilandwater.com					
Marilyn Olson	Board Member	503-554-8333	marilynolson67@hotmail.com					
Matthew Olson	Vice President	503-554-8333	matt@hilandwater.com					
Elijah Olson	Board Member	503-554-8333	elijaholson@yahoo.com					
Seth Olson	Board Member	503-554-8333	sethoolson@gmail.com					
Zachary Olson	Board Member	503-554-8333	zach@hilandwater.com					
Aaron Olson	Board Member	503-554-8333	aaron@hilandwater.com					

## Provide the following information for legal counsel, accountants, and others not on utility's general payroll

Name	Title	Phone #	Email
Want & Emery CPA's - Terry Emery	СРА	503-538-5023	terry@wantcpa.com
Jordan Ramis PC Attorneys at Law			Gary.Blacklidge@jordanramis.com
Olson, LLC - Christine Olson	Supplemental Contractor	541-948-2888	olsonllc@yahoo.com

## **Organization**

Hiland WC - Wilderness Canyon

Select business type	Select ownership type	Select accounting method
Private/Investor Owned	Corporation	accrual

INSTRUCTIONS: IF THE UTILITY IS A SOLE PROPRIETORSHIP OR PARTNERSHIP, COMPLETE PART A AND PROVIDE THE NAMES AND ADDRESSES OF ALL PERSONS HAVING ANY INTEREST OR EQUITY IN THE UTILITY AND THE AMOUNT OF SUCH EQUITY. IF THE UTILITY IS A CORPORATION, COMPLETE PARTS B AND C, AND PROVIDE THE NAMES AND ADDRESSES OF THE THREE LARGEST STOCKHOLDERS AND ALL OFFICERS AND DIRECTORS. STATE

			LD BY EACH.					
Part A			or Partnershi	p				
		wner or par	tner					
1	Address							
	% interest			,				
	Principal di	ity (if emplo	yed by compa	any)				
	Name of ov	wner or par	tner					
2	Address							
	% interest	or equity						
	Principal du	uty (if emplo	yed by compa	any)				
	Name of o	wner or par	tnor					
	Address	Miler of par	ıner					
3	% interest	or oquity						
			l oyed by compa	2014				
	Principal ut	aty (ii empic	byed by compa	ally)				
	Name of ov	wner or par	tner					
4	Address							
7	% interest	or equity						
	Principal duty (if employed by company)							
Part E	3: Corporat	ion						
	Name of st	ockholder/d	director/office	r		Hiland Water C	orp.	
1	Title	Stockholde	r					
1	Address	PO Box 699	, Newberg, O	R 97132				
	# shares ov	vned						100.00
	Name of st	ockholder/c	director/office	r		Melvin Olso	n	
_	Title	President						
2	Address							
	# shares ov	vned		_				
	Name of st	ockholder/a	director/office	r		Micah Olsor	1	
	Title	Vice Presid	•	· <u> </u>				
3	Address		Chehalem Driv	e. Newberg.	OR 97132			
	# shares ov		Silenaiem Biil	c) 11c11 5c1 5)	01137131			
			director/office	r		Silas Olson		
4	Title	Secretary /						
	Address	•	th Street, New	berg, OR 97	132			
	# shares ov	vned						
Part (	C: Corporat	ion - Shar	es Outstandin	ıø				

<u>Cc</u>	Common Stock		
# shares authorized	100		0
# shares issued at year end	100		0
Par or stated value per share:			
Dividends declared per share during the year:			

#### **Affiliates**

Hiland WC - Wilderness Canyon

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the company and an affiliated business or financial organization, firm, partnership, or individual. For a definition of affiliated, see ORS 757.015.

#### **Products or Services SOLD to Affiliated Interests**

Name of Affiliate	Description of product or service	Contract or Agreement effective date	Revenue
			\$ -

#### **Products or Services PURCHASED from Affiliated Interests**

Name of Affiliate	Description of product or service	Contract or Agreement effective date	Cost
Hiland Water Corp.	Labor, Administration, Operating costs	1/1/2015 \$	5,403
		\$	5,403

TOTAL \$ (5,403)

#### **Explanations or Notes**

Illahe Estates Water System, LLC is wholly owned by Hiland Water Corp. As such, labor, indirect costs, and some other direct costs are channeled through Hiland Water Corp. in accordance with its affiliated interest agreement.

Hiland WC - Wilderness Canyon

gal or cf **gal** 

## **Consumption and Revenue**

		# customers at year	# customers at year	<b>Total Quantity water</b>	
	Act #	beginning	end	sold	revenues
Unmetered (flat rate) water sales	460				
Metered sales to RESIDENTIAL customers	461.1	21	21	4,333,520	\$ 15,539
Metered sales to COMMERCIAL customers	461.2				
Metered sales to INDUSTRIAL customers	461.3				
Other metered sales to public authorities	461.4				
Metered sales to multiple family dwellings	461.5				
Public fire protection revenue	462.1				
Private fire protection revenue	462.2				
Other Sales to public authorities	464				
Sales to irrigation customers	465				
Sales for resale	466				
Water Sales to golf course/recreation revenue	467				
Special contract/agreement revenue	468				
TOTAL		21	21	4,333,520	\$ 15,539

## Revenue other than water sales

		Act #	revenues	
Forfeited discounts		470		
Miscellaneous service revenues		471	\$ 6	64
Rents from water property		472		
Interdepartmental rents		473		
Other		474		
Cross Connection sales & services revenues		475		
	Total		\$ 6	64

Total Operating Revenue \$ 15,602

## **Average Monthly Consumption and Bill**

The stage through the stage and a stage and a stage and a stage at the			
		Average Monthly	Average Monthly
		Consumption per	Revenue per
	Act #	customer	customer
Unmetered (flat rate) water sales	460		
Metered sales to RESIDENTIAL customers	461.1	17196.50794	61.66186508
Metered sales to COMMERCIAL customers	461.2		
Metered sales to INDUSTRIAL customers	461.3		
Other metered sales to public authorities	461.4		
Metered sales to multiple family dwellings	461.5		
Public fire protection revenue	462.1		
Private fire protection revenue	462.2		
Other Sales to public authorities	464		
Sales to irrigation customers	465		
Sales for resale	466		
Water Sales to golf course/recreation revenue	467		
Special contract/agreement revenue	468		

## **Taxes & property sales**

Hiland WC - Wilderness Canyon

#### Act # TAXES OTHER THAN INCOME TAX

408.11	Property Tax	
408.12	Payroll Tax	\$ 355
408.13	Other Tax Other Than Income Tax	
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 355

#### Act # INCOME TAXES

409.1	Federal Income Tax	\$ 409
409.11	State Income Tax	\$ 129
409.13	Other Income Tax	
409.2	Nonutility Income Tax	
	TOTAL	\$ 537

## Act # DEFERRED AND PROVISION FOR DEFERRED INCOME TAXES

410.1	Deferred Federal Income Taxes – Utility Operations	
410.11	Deferred State Income Taxes – Utility Operations	
410.2	Provision for Deferred Income Taxes – Other Income and Deductions	
411.1	Provision for Deferred Income Taxes – Credit – Utility Operations	
411.2	Provision for Deferred Income Taxes – Credit – Other income & Deductions	
	TOTAL	\$ -

## GAINS AND LOSSES FROM UTILITY PROPERTY SALE - ACCOUNT 414 (enter losses as negative amounts)

Description	Amount
Total	\$ -

## **Expenses**

Act#		Expens	e amount
601	Salaries and Wages - employees	\$	3,029
603	Salaries and Wages – officers, directors, and majority stockholders	\$	-
604	Employee Pensions & Benefits	\$	252
610	Purchased Water	\$	-
611	Telephone/Communications	\$	530
615	Purchased Power	\$	1,686
616	Fuel for Power Production	\$	-
617	Utilities - Other (garbage, natural gas)	\$	-
618	Chemicals & testing	\$	-
619	Office Supplies (excluding postage)	\$	-
619.1	Postage	\$	74
620	Materials & Supplies (O&M)	\$	2,248
621	Repairs of Water Plant	\$	-
631	Contractual Services - engineering	\$	-
632	Contractual Services - accounting	\$	14
633	Contractual Services - legal	\$	-
634	Contractual Services - management	\$	206
635	Contractual Services – testing / sampling	\$	690
636	Contractual Services – labor	\$	-
637	Contractual Services - billing/collections	\$	62
638	Contractual Services - meter reading	\$	-
639	Contractual Services - other	\$	1,086
641	Rental of Building / Real Property	\$	212
642	Rental of Equipment	\$	652
643	Small Tools	\$	-
648	Computer and electronic Expenses	\$	29
650	Transportation Expenses	\$	166
656	Insurance - Vehicle	\$	77
657	Insurance – General Liability	\$	84
658	Insurance – Workman's Compensation	\$	-
659	Insurance – Other	\$	-
660	Public Relation / Advertising Expense	\$	17
666	Amortization of Rate Case Expense	\$	-
667	Regulatory Commission Fee (Gross Rev Fee)	\$	44
668	Conservation Expense	\$	-
670	Bad Debt Expense	\$	-
671.1	Cross Connection Control Program Expense	\$	-
671.2	Cross Connection Testing & Maintenance Services	\$	-
673	Training & Certification Expense	\$	45
674	Consumer Confidence Report	\$	-
675	Miscellaneous Expense	\$	518
	TOTA	L \$	11,721

## <u>Plant</u>

Hiland WC - Wilderness Canyon

NOTE: Do **NOT** include any donated capital or contributions in aid of construction (CIAC) on this page.

Act #	<b>Beg Year Balance</b>	Added during year	Retired during year	<u>Adjustments</u>	<b>End of year balance</b>
301 Organization	\$ -				\$ -
302 Franchises	\$ -				\$ -
303 Land & land rights	\$ 2,676				\$ 2,676
304 Structures & improvements	\$ -				\$ -
305 Collecting & impounding reservoirs	\$ -				\$ -
306 Lake, river & other intakes	\$ -				\$ -
307 Wells & springs	\$ 4,230				\$ 4,230
308 Infiltration galleries & tunnels	\$ -				\$ -
309 Supply mains	\$ 50,624				\$ 50,624
310 Power generation equipment	\$ -				\$ -
311 Pumping equipment	\$ 9,423				\$ 9,423
320 Water treatment equipment	\$ -				\$ -
330 Distribution reservoirs & standpipes	\$ 2,452				\$ 2,452
331 Transmission & distribution mains	\$ -				\$ -
333 Services	\$ -				\$ -
334 Meters & meter installations	\$ 5,836				\$ 5,836
335 Hydrants	\$ -				\$ -
336 Backflow prevention devices (utility owned)	\$ -				\$ -
339 Other plant & miscellaneous equipment	\$ -				\$ -
340 Office furniture & equipment	\$ -				\$ -
341 Transportation equipment	\$ -				\$ -
343 Tools, shop & garage equipment	\$ -				\$ -
344 Laboratory equipment	\$ -				\$ -
345 Power operated equipment	\$ -				\$ -
346 Communication equipment	\$ -				\$ -
347 Electronic & computer equipment	\$ 756				\$ 756
348 Miscellaneous equipment	\$ -				\$ -
TOTAL	\$ 75,997	\$ -	\$ -	\$ -	\$ 75,997

xplanation of unusual changes in utility plant during the year:	

Advances for Construction	 
Beg of year balance	
Additions during year	
Subtractions during year	
End of year balance	\$ -
Contributions in Aid of Construction	
Beg of year balance	\$ 20,000
Added during the year:	
Capacity charge	
Main line extension charges	
Customer connection charges	
Developer's property	
Other	
Retired during the year	
End of year balance	\$ 20,000
Accumulated Amortization of CIAC	
Beg of year balance	\$ 14,580
Add CIAC amortized during year	\$ 257
Subtract effects of CIAC disposals	
+/- other adjustments*	
Change in Accumulated Amortization during the year	\$ 257
End of year balance	\$ 14,837
* Explain any adjustments:	

## **Depreciation**

## Hiland WC - Wilderness Canyon

NOTE: Do **NOT** include any contributions in aid of construction (CIAC) on this page.

		ann	nual depreciation	<u>acc</u>	dep balance beg	acc	ruals booked to	plant retired charged			lep balance
Act #			<u>expense</u>		<u>of year</u>		acc dep	to acc dep	Adjustments*	<u>en</u>	d of year
301	Organization										
	Franchises										
303	Land & land rights										
304	Structures & improvements	\$	126	\$	2,247	\$	126			\$	2,373
305	Collecting & impounding reservoirs					\$	-			\$	-
306	Lake, river & other intakes					\$	-			\$	-
307	Wells & springs					\$	-			\$	-
308	Infiltration galleries & tunnels					\$	-			\$	-
309	Supply mains					\$	-			\$	-
310	Power generation equipment					\$	-			\$	-
311	Pumping equipment	\$	324	\$	5,699	\$	324			\$	6,023
320	Water treatment equipment					\$	-			\$	-
330	Distribution reservoirs & standpipes	\$	81	\$	1,019	\$	81			\$	1,100
331	Transmission & distribution mains	\$	1,013	\$	11,571	\$	1,013			\$	12,584
333	Services			\$	-	\$	-			\$	-
334	Meters & meter installations	\$	292	\$	146	\$	292			\$	438
335	Hydrants					\$	-			\$	-
336	Backflow prevention devices (utility owned)					\$	-			\$	-
339	Other plant & miscellaneous equipment					\$	-			\$	-
340	Office furniture & equipment					\$	-			\$	-
341	Transportation equipment					\$	-			\$	-
343	Tools, shop & garage equipment					\$	-			\$	-
344	Laboratory equipment					\$	-			\$	-
345	Power operated equipment					\$	-			\$	-
346	Communication equip			\$	756	\$	-			\$	756
347	Electronic & computer Equipment					\$	-			\$	-
348	Miscellaneous Equipment					\$	-			\$	-
	TOTAL	\$	1,836	\$	21,438	\$	1,836	\$ -	\$ -	\$	23,274

	TOTAL 3	1,830 3	21,436 3	1,830 7	-   <del>&gt;</del>	-   <del>?</del>	23,274
*Explanation of any adjustments made:							

## **Retained Earnings**

215 Unappropriated Retained Earnings (beginning of year balance)	\$	45,380
435 Balance transferred from income	\$	1,410
436 Appropriations of Retained Earnings	\$	-
437 Preferred Stock dividends declared	\$	-
438 Common Stock dividends declared	\$	-
439 Adjustments to Retained Earnings*		
<u> </u>	•	
215 Unappropriated Retained Earnings (as of year end)  lanation of any adjustments made to Retained Earnings	\$	46,790
	\$	46,790
	\$	46,790
	\$	46,790
	\$	46,790
	\$	46,790
	\$	46,790
	\$	46,79
	\$	46,790
	\$	46,790
	\$	46,79

## Hiland WC - Wilderness Canyon

For account information not already entered, please enter amounts below, if applicable.

Category Act # Act Name ASSETS AND OTHER DEBITS (101-190)

Utility Plant			
1 117	Utility Plant in Service	\$	75,997
	2 Utility Plant Leased to Others	<b>Y</b>	. 5,55.
	Property Held for Future Use		
	1 Utility Plant Purchased or Sold		
	Construction Work in Progress - Commission Approved  Accumulated Depreciation of Utility Plant in Service	\$	23,274
	Accumulated Amortization of Utility Plant in Service	7	
	1 Utility Plant Acquisition Adjustments		
	Accumulated Amortization of Utility Plant Acquisition Adjustments		
Other Property &	Investments  I Nonutility Property		
	Accumulated Depreciation and Amortization of Nonutility Property		
	Investment in Associated Companies		
124	Utility Investments		
	Other Investments		
12. Current & Accrue	7 Other Special Funds		
	L Cash	\$	977
	2 Special Deposits	7	
	Working Funds		
	Temporary Cash Investments		
	Customer Accounts Receivable  Other Accounts Receivable		
	Allowance for Uncollectible Accounts (Enter positive)		
	Notes Receivable		
	Accounts Receivable from Associated Companies		
	Notes Receivable from Associated Companies		075
	Plant Materials and Supplies Prepayments	\$	975
	Accrued Interest Receivable		
	Miscellaneous Current and Accrued Assets		
Deferred Debits			
	Unamortized Debt Discount and Expense		
	Extraordinary Property Losses  Miscellaneous Deferred Debits		
	Accumulated Deferred Income Taxes		
	ES, AND OTHER CREDITS (201-283)		
Equity			
	Common Stock Issued	\$	-
	Preferred Stock Issued Premium on Capital Stock	\$	-
	L Paid in Capital	\$	7,884
	2 Discount on Capital Stock	7	.,
	Capital Stock Expense		
	Appropriated Retained Earnings	•	46.700
	Unappropriated Retained Earnings Reacquired Capital Stock	\$	46,790
	Proprietary Capital		
Long Term Debt			
	I Bonds		
	Advances from Associated Companies		
<u>کے'</u> Current and Accru	1 Other Long-Term Debt ed Liabilities		
	L Accounts Payable		
	Notes Payable		
	Accounts Payable to Associated Companies		
	Notes Payable to Associated Companies Customer Deposits		
	Accrued Taxes		
	Accrued Interest		
	Accrued Dividends		
	Matured Long-Term Debt		
	Matured Interest  Miscellaneous Current and Accrued Liabilities		
Deferred Credits	. Iviscellaneous current and Accided Elabilities		
25	Unamortized Premium on Debt	•	
25.	Chambridged Fremiant on Best		
25	Advances for Construction	\$	-
253 253	Advances for Construction Other Deferred Credits	\$	-
25. 25. Operating Reserve	Advances for Construction  Other Deferred Credits	\$	-
253 253 Operating Reserve 263	Advances for Construction Other Deferred Credits	\$	-
253 253 Operating Reserve 263 263 263	Advances for Construction  Other Deferred Credits  Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve	\$	-
253 253 Operating Reserve 263 263 263 263	Advances for Construction  Other Deferred Credits  Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves	\$	-
253 253 Operating Reserve 263 263 263 Contributions in A	Advances for Construction  Other Deferred Credits  Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves id of Construction		
253 253 Operating Reserve 263 263 263 Contributions in A	Advances for Construction  Other Deferred Credits  Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves id of Construction Contributions in Aid of Construction	\$	
253 253 253 253 263 263 263 263 263 263 263 273	Advances for Construction  Other Deferred Credits  Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves id of Construction		
25: 25: 26: 26: 26: 26: 26: 27: Accumulated Defe	Advances for Construction  Other Deferred Credits  Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves of Of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC  Prred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation	\$	
253 253 Operating Reserve 263 263 263 264 Contributions in A 277 277 Accumulated Defe	Advances for Construction  Other Deferred Credits  I Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC  Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation	\$	
253 253 253 263 263 263 263 263 273 Accumulated Deferitions and Deferitions are 283 283 283	Advances for Construction  Other Deferred Credits  I Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC  Irred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Other	\$	
25: 25: 25: 26: 26: 26: 26: 26: 27: 27: Accumulated Deference	Advances for Construction  Other Deferred Credits  I Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC  Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation	\$	
25: 25: 25: 26: 26: 26: 26: 27: 27: 27: Accumulated Deferences 28: 28: 28: WATER UTILITY PI 30: 30:	Advances for Construction  Other Deferred Credits  Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC  Corred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises	\$ \$ \$	14,837
25: 25: 25: 25: 26: 26: 26: 26: 27: 27: 27: Accumulated Deference	Advances for Construction  Other Deferred Credits  Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC  Insurance Contributions in Aid of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Other  ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights	\$ \$ \$ \$ \$ \$	14,837
25: 25: 25: 25: 26: 26: 26: 26: 27: 27: 27: Accumulated Deference	Advances for Construction  Other Deferred Credits  Structures and Damages Reserve  Injuries and Damages Reserve  Pensions and Benefits Reserve  Miscellaneous Operating Reserves  id of Construction  Contributions in Aid of Construction  Accumulated Amortization of CIAC  cred Income Taxes  Accumulated Deferred Income Taxes - Accelerated Depreciation  Accumulated Deferred Income Taxes - Liberalized Depreciation  Accumulated Deferred Income Taxes - Other  ANT ACCOUNTS (301-348)  Organization  Franchises  Land and Land Rights  Structures and Improvements	\$ \$ \$ \$ \$ \$	14,837
25: 25: 25: 25: 26: 26: 26: 26: 27: 27: 27: 27: Accumulated Deference 28: 28: 28: 30: 30: 30: 30: 30: 30: 30:	Advances for Construction  Other Deferred Credits  Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC  Corred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Other  ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs	\$ \$ \$ \$ \$ \$ \$	14,837
25: 25: 25: 25: 26: 26: 26: 26: 27: 27: 27: 27: Accumulated Deference	Advances for Construction  Other Deferred Credits  Structures and Damages Reserve  Injuries and Damages Reserve  Pensions and Benefits Reserve  Miscellaneous Operating Reserves  id of Construction  Contributions in Aid of Construction  Accumulated Amortization of CIAC  cred Income Taxes  Accumulated Deferred Income Taxes - Accelerated Depreciation  Accumulated Deferred Income Taxes - Liberalized Depreciation  Accumulated Deferred Income Taxes - Other  ANT ACCOUNTS (301-348)  Organization  Franchises  Land and Land Rights  Structures and Improvements	\$ \$ \$ \$ \$ \$	14,837 - - 2,676 - -
25: 25: 25: 25: 26: 26: 26: 26: 27: 27: 27: 27: Accumulated Deference	Advances for Construction Other Deferred Credits  Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Contributions in Aid of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC Corred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels	\$ \$ \$ \$ \$ \$ \$ \$ \$	- - 2,676 - - 4,230
25: 25: 25: 25: 26: 26: 26: 26: 27: 27: 27: 27: Accumulated Defe 28: 28: 28: 30: 30: 30: 30: 30: 30: 30: 30: 30: 30	Advances for Construction  Other Deferred Credits  I Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC Corred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Corganization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - 2,676 - - 4,230
25: 25: 25: 25: 26: 26: 26: 26: 27: 27: 27: Accumulated Deference	Advances for Construction  Other Deferred Credits  I Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC  Irred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Corganization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - 2,676 - - 4,230 - 50,624
255 255 255 266 266 266 266 267 277 277 277 Accumulated Deference 288 288 288 289 300 300 300 300 300 300 300 300 300 30	Advances for Construction  Other Deferred Credits  Injuries and Damages Reserve Injuries and Damages Reserve Injuries and Benefits Reserve Injuries and Inpurity Reserves Injuries and Injuries Reserves Injuries Accumulated Amortization of CIAC Injuries Accumulated Amortization of CIAC Injuries Accumulated Deferred Income Taxes - Accelerated Depreciation Injuries Accumulated Deferred Income Taxes - Liberalized Depreciation Injuries Accumulated Deferred Income Taxes - Other Injuries Accumulated Defe	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - 2,676 - - 4,230
253 253 253 253 253 253 253 263 263 263 263 273 273 273 273 273 273 273 273 273 27	Advances for Construction  Other Deferred Credits  I Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC  Irred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Corganization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	14,837 - - 2,676 - - 4,230 - 50,624 - 9,423
253 253 Operating Reserve 263 263 263 263 Contributions in A 273 273 Accumulated Defe 283 283 283 283 303 303 303 304 306 309 309 310 310 311 320 331	Advances for Construction  Other Deferred Credits  Property Insurance Reserve Injuries and Damages Reserve Reserve Miscellaneous Operating Reserves Ind of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC Corred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Water Treatment Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	14,837 - - 2,676 - - 4,230 - 50,624 - 9,423
253 253 Operating Reserve 263 263 263 263 Contributions in A 273 273 Accumulated Defe 283 283 283 303 303 304 309 309 309 309 309 309 309 309 309 309	Advances for Construction Other Deferred Credits  Ses Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC  Fred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uiberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Saland and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	14,837 - - 2,676 - - 4,230 - 50,624 - 9,423 - 2,452 -
255 255 255 255 266 266 266 266 267 277 277 Accumulated Defe 288 288 288 288 288 300 300 300 300 300 300 300 300 300 3	Advances for Construction Other Deferred Credits  Structures and Damages Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Official Construction Contributions in Aid of Construction Accumulated Amortization of CIAC Corred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	14,837 - - 2,676 - - 4,230 - 50,624 - 9,423
255 255 255 255 255 266 266 266 266 267 277 277 277 Accumulated Defe 288 288 288 288 300 300 300 300 300 300 300 300 300 3	Advances for Construction Other Deferred Credits  Structures and Damages Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC Contributions in Aid of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 4,230 - 50,624 - 9,423 - 2,452
255 255 255 255 255 266 266 266 266 267 277 277 277 277 Accumulated Defe 288 288 288 288 300 300 300 300 300 300 300 300 300 3	Advances for Construction Other Deferred Credits  Structures and Damages Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Official Construction Contributions in Aid of Construction Accumulated Amortization of CIAC Corred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	14,837 - 2,676 - 4,230 - 50,624 - 9,423 - 2,452 -
255 255 255 255 266 266 266 266 267 277 277 Accumulated Defe 288 288 288 288 288 300 300 300 300 300 300 300 300 300 3	Advances for Construction  Other Deferred Credits  Structures and Damages Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves dof Construction Contributions in Aid of Construction Accumulated Amortization of CIAC  Fred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Improvements Collecting and Improvements Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	14,837 - 2,676 - 4,230 - 50,624 - 9,423 - 2,452 - 5,836
255 255 255 255 266 266 266 266 266 267 277 277 277 277	Advances for Construction Other Deferred Credits  Structures and Damages Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC  rred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Under Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant and Miscellaneous Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	14,837  2,676 4,230 - 50,624 - 9,423 - 2,452 5,836

340	Power Operated Equipment	\$	
	Communication Equipment	\$	-
	Computer & electronic Equipment	\$	75
348 ICOME ACCOUN	Miscellaneous Equipment (A04-434)	\$	-
tility Operating In			
	Operating Revenue	\$	15,60
	Operating Expenses	\$	11,72
	Depreciation Expense Amortization of Utility Plant Acquisition Adjustment	\$	1,83
	Amortization Expense (no CIAC)		
	Taxes Other than Income	\$	35
	Income Taxes	\$	53
	Provision for Deferred Income Taxes - Debit Provision for Deferred Income Taxes - Credit	\$ \$	-
	Investment Tax Credit	\$	<u>-</u>
	Income from Utility Plant Leased to Others		
	Gain/Loss from Utility Property Sales	\$	-
	Revenues from Merchandising, Jobbing, and Contract Work		
	Cost and Expenses of Merchandising, Jobbing, and Contract Work Interest and Dividend Income		
	Nonutility Income		
	Nonutility Expenses		
	Extraordinary Income		
	Extraordinary Deductions Nonutility Income and Deductions		
· · · —	Nonutility Income and Deductions  Taxes Other than Income - Nonutility	\$	
	Income Taxes - Nonutility	\$	-
410.2	Provision for Deferred Income Taxes - Debit - Nonutility	\$	-
	Provision for Deferred Income Taxes - Credit - Nonutility	\$	-
erest Expense	Interest Eynense		
	Interest Expense  Amortization of Debt Discount and Expense		
	Amortization of Premium on Debt		
ained Earnings	Account (435-439)	1	
	Balance Transferred from Income	\$	1,4
	Appropriations of Retained Earnings  Preferred Stock Dividends Declared	\$	
	Common Stock Dividends Declared	\$	-
	Adjustment to Retained Earnings	\$	
	UE ACCOUNTS (460-475)		
	Unmetered Water Revenue	\$	-
	Metered Sales to Residential Customers     Metered Sales to Commercial Customers	\$ \$	15,5
	3 Metered Sales to Commercial Customers	\$	
	4 Metered Sales to Public Authorities	\$	-
46:	5 Metered Sales to Multiple Family Dwellings	\$	-
	1 Public Fire Protection	\$	-
	2 Private Fire Protection	\$	-
	Other Sales to Public Authorities Sales to Irrigation Customers	\$ \$	
	Sales for Resale	\$	
46	Interdepartmental Sales	\$	-
	Special Contract/Agreement Revenue	\$	-
	Forfeited Discounts Miscellaneous Service Revenues	\$	-
	Rents From Water Property	\$ \$	_
	Interdepartmental Rents	\$	-
	Other Water Revenues	\$	-
	Cross Connection Sales & Services Revenues	\$	
irce of Supply a	MAINTENANCE EXPENSE ACCOUNTS (601-675)		
	Salaries and Wages - Employees	\$	3,0
	Salaries and Wages - Officers, Directors and Majority Stockholders	\$	-
	Employee Pensions and Benefits	\$	2
	Purchased Water	\$	-
	Telephone/Communications Purchased Power	\$	5 1,6
	Fuel for Power Production	\$	- 1,0
	Utilities - Other	\$	
	Chemicals & testing	\$	-
	Office Supplies (excluding postage)	\$	-
	Postage Materials and Supplies	\$ \$	2,2
	Repairs to Water Plant	\$	
63:	Contractual Services - Engineering	\$	-
	Contractual Services - Accounting	\$	
	Contractual Services - Legal  Contractual Services - Management Fees	\$ \$	
60	Contractual Services - Management Fees  Contractual Services - Testing/Sampling	\$	
	Contractual Services - Other	\$	
63	Contractad Services Other	\$	
633 633	Contractual Services - Billing/Collections		
633 633 633	Contractual Services - Billing/Collections Contractual Services - Meter Reading	\$	
639 630 631 633	Contractual Services - Billing/Collections Contractual Services - Meter Reading Contractual Services - Other	\$ \$	- 1,0
633 633 633 634	Contractual Services - Billing/Collections Contractual Services - Meter Reading	\$	1,0 2
63! 63: 63: 63: 64: 64: 64:	Contractual Services - Billing/Collections Contractual Services - Meter Reading Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools	\$ \$ \$ \$	- 1,0 2 6
63: 63: 63: 63: 64: 64: 64:	Contractual Services - Billing/Collections Contractual Services - Meter Reading Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses	\$ \$ \$ \$ \$	- 1,0 2 6
63! 63: 63: 63: 64: 64: 64: 64: 65:	Contractual Services - Billing/Collections Contractual Services - Meter Reading Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses	\$ \$ \$ \$ \$ \$	- 1,0 2 6 -
63! 63: 63: 63: 64: 64: 64: 64: 65:	Contractual Services - Billing/Collections  Contractual Services - Meter Reading  Contractual Services - Other  Rental of Building/Real Property  Rental of Equipment  Small Tools  Computer & Electronic Expenses  Transportation Expenses  Insurance - Vehicle	\$ \$ \$ \$ \$ \$	1,0 2 6
63: 63: 63: 63: 64: 64: 64: 64: 65: 65:	Contractual Services - Billing/Collections Contractual Services - Meter Reading Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses	\$ \$ \$ \$ \$ \$	1,0 2 6
63! 63: 63: 63: 64: 64: 64: 65: 65: 65:	Contractual Services - Billing/Collections  Contractual Services - Meter Reading  Contractual Services - Other  Rental of Building/Real Property  Rental of Equipment  Small Tools  Computer & Electronic Expenses  Transportation Expenses  Insurance - Vehicle  Insurance - General Liability	\$ \$ \$ \$ \$ \$ \$ \$	1,0 2 6 -
63! 63: 63: 63: 64: 64: 64: 65: 65: 65: 65:	Contractual Services - Billing/Collections Contractual Services - Meter Reading Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - General Liability Insurance - Workman's Compensation Insurance - Other Public Relations / Advertising Expense	\$ \$ \$ \$ \$ \$ \$ \$	1,0 2 6 - 1
63! 63: 63: 63: 64: 64: 64: 64: 65: 65: 65: 66: 66:	Contractual Services - Billing/Collections  Contractual Services - Meter Reading  Contractual Services - Other  Rental of Building/Real Property  Rental of Equipment  Small Tools  Computer & Electronic Expenses  Transportation Expenses  Insurance - Vehicle  Insurance - General Liability  Insurance - Workman's Compensation  Insurance - Other  Public Relations / Advertising Expense  Regulatory Commission Expense - Amortization of Rate Case Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$	1,0 2 6 - 1
63! 63: 63: 63: 64: 64: 64: 64: 65: 65: 65: 66: 66:	Contractual Services - Billing/Collections  Contractual Services - Meter Reading  Contractual Services - Other  Rental of Building/Real Property  Rental of Equipment  Small Tools  Computer & Electronic Expenses  Transportation Expenses  Insurance - Vehicle  Insurance - General Liability  Insurance - Workman's Compensation  Insurance - Other  Public Relations / Advertising Expense  Regulatory Commission Expense - Amortization of Rate Case Expense  Regulatory Commission Expense - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,0 2 6
63! 63: 63: 63: 64: 64: 64: 65: 65: 65: 66: 66: 66:	Contractual Services - Billing/Collections  Contractual Services - Meter Reading  Contractual Services - Other  Rental of Building/Real Property  Rental of Equipment  Small Tools  Computer & Electronic Expenses  Transportation Expenses  Insurance - Vehicle  Insurance - General Liability  Insurance - Workman's Compensation  Insurance - Other  Public Relations / Advertising Expense  Regulatory Commission Expense - Amortization of Rate Case Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$	1,0 2 6 - 1
63! 63: 63: 63: 64: 64: 64: 65: 65: 65: 66: 66: 66: 66:	Contractual Services - Billing/Collections Contractual Services - Meter Reading Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - General Liability Insurance - Workman's Compensation Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,0 2 6 - 1
639 639 639 639 649 649 649 649 659 659 659 669 669 669 671.5	Contractual Services - Billing/Collections Contractual Services - Meter Reading Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - General Liability Insurance - Workman's Compensation Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Bad Debt Expense Cross Connection Control Program Expense Cross Connection Testin & Maintenance Services	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,0 2 6 - 1
63! 63: 63: 63: 63: 64: 64: 64: 64: 65: 65: 65: 66: 66: 66: 67: 671.: 67:	Contractual Services - Billing/Collections Contractual Services - Meter Reading Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - General Liability Insurance - Workman's Compensation Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Bad Debt Expense Cross Connection Control Program Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,0 2 6 - 1

## Notes Hiland

Hiland WC - Wilderness Canyon
Notes and explanations:

## **Income Statement**

400	Operating Revenue	\$	15,602
401	Operating Expenses	\$	11,721
403	Depreciation Expense	\$	1,579
406	Amortization of Utility Plant Acquisition Adjustment	\$	-
407	Amortization Expense	\$	-
408	Taxes Other Than Income Taxes (total)	\$	355
409	Income Taxes	\$	537
410.1	Provision for Deferred Income Taxes - debit	\$	-
411.1	Provision for Deferred Income Taxes - credit	\$	-
412	Investment Tax Credit	\$	-
413	Income From Utility Plant Leased to Others	\$	-
	Interest & Dividend Income	\$	-
427	Interest Expense	\$	
	Amortization of Premium/Discount on Debt	\$	_
	Gains/Losses From Utility Property Disposition (net)	\$	_
	Extraordinary Income/deductions (net)	\$	-
	NET UTILITY OPERATING INCOME	\$	1,410
	NET OTILITY OPERATING INCOME	Ş	1,410
421	Nonutility Income	\$	-
415	Revenue From Merchandising, Jobbing, & Contracts	\$	-
426	Nonutility Expense	\$	-
408.2	Nonutility Taxes Other Than Income Tax	\$	-
409.2	Nonutility Income Taxes	\$	-
410.2	Nonutility Deferred Income Taxes	\$	-
411.2	Nonutility Provision for Deferred Income Taxes Credit	\$	-
416	Cost & Expense of Merchandising, Jobbing, Contracts	\$	-
	Net Income	\$	1,410

## Hiland WC - Wildern

108-110 Accumulated Depreciation & Amortization   Subtotal   \$ 32,372		
102-104 Other Utility Plant  105 Commission Approved Construction Work in Progress (CWIP)  114 Commission Approved Utility Plant Acquisition Adjustments 115 Accumulated Amortization of Commission Approved Acquisition Adjustments 116 Accumulated Deferred Income Taxes (asset)  117 Accumulated Deferred Income Taxes (asset)  118 Cush 119 Accumulated Deferred Income Taxes (asset)  119 Accumulated Deferred Income Taxes (asset)  120 Accumulated Provision for Uncollectible Accounts 121 Accumulated Provision for Uncollectible Accounts 124 Notes Receivable 125 Accumulated Provision for Uncollectible Accounts 126 Accumulated Provision for Uncollectible Accounts 127 Incaterials & Supplies inventory 128 Accumulated Amortization of CAC 128 Accumulated Amortization of CAC 129 Advances for Construction 127 OAC 128 Accumulated Amortization of CAC 129 Accumulated Amortization of CAC 129 Accumulated Amortization of CAC 120 Accumulated Amortization of CAC 121 Nonnality Property 122 Accumulated Dependation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments 123 Nonutility Property 124 Accumulated Dependation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments 125 Nonutility Plant & Investment 126 Accumulated Dependation & Amortization (Nonutility) 127 Accumulated Dependation & Amortization (Nonutility) 128 Accumulated Dependation & Amortization (Nonutility) 129 Accumulated Dependation & Amortization (Nonutility) 120 Accumulated Dependation & Amortization (Nonutility) 121 Accumulated Dependation & Amortization (Nonutility Plant & Investment (Nonutility Plant & Inves		
102-104 Other Utility Plant   105 Commission Approved Construction Work in Progress (CWIP)   5   -	·	
1.05 Commission Approved Construction Work in Progress (CWIP) 1.15 Accumulated Amortization of Commission Approved Acquisition Adjustments 1.15 Accumulated Deferred income Taxes [asset] 1.16 Accumulated Deferred income Taxes [asset] 1.17 Accumulated Deferred income Taxes [asset] 1.18 Accumulated Deferred income Taxes [asset] 1.19 Accumulated Deferred income Taxes [asset] 1.11 Accumulated Deferred income Taxes [asset] 1.11 Accumulated Provision for Unrollectible Accounts 1.12 Accumulated Provision for Unrollectible Accounts 1.13 Accumulated Provision for Unrollectible Accounts 1.14 Accumunities Notes Receivable 1.15 Material & Supplies Inventory 1.15 Accumulated Provision for Unrollectible Accounts 1.16 Accumulated Depreciation & Accumulated Accumulated Accumulated Depreciation & Accumulated Deferred Income Taxes Deferred Companies 1.10 Accumulated Deferred Income Taxes Deferred Depreciation & Accumulated Deferred Income Taxes Deferred Toxed & Accumulated Deferred Income Taxes Deferred Depreciation & Accumulated Deferred Income Taxes Deferred Toxed & Accumulated Deferred Income Taxes Deferred Toxed & Accumulated Deferred Income Taxes Deferred Toxed & Accumulated Deferred I	Subtotal	\$ 52,723
1.05 Commission Approved Construction Work in Progress (CWIP) 1.15 Accumulated Amortization of Commission Approved Acquisition Adjustments 1.15 Accumulated Deferred income Taxes [asset] 1.16 Accumulated Deferred income Taxes [asset] 1.17 Accumulated Deferred income Taxes [asset] 1.18 Accumulated Deferred income Taxes [asset] 1.19 Accumulated Deferred income Taxes [asset] 1.11 Accumulated Deferred income Taxes [asset] 1.11 Accumulated Provision for Unrollectible Accounts 1.12 Accumulated Provision for Unrollectible Accounts 1.13 Accumulated Provision for Unrollectible Accounts 1.14 Accumunities Notes Receivable 1.15 Material & Supplies Inventory 1.15 Accumulated Provision for Unrollectible Accounts 1.16 Accumulated Depreciation & Accumulated Accumulated Accumulated Depreciation & Accumulated Deferred Income Taxes Deferred Companies 1.10 Accumulated Deferred Income Taxes Deferred Depreciation & Accumulated Deferred Income Taxes Deferred Toxed & Accumulated Deferred Income Taxes Deferred Depreciation & Accumulated Deferred Income Taxes Deferred Toxed & Accumulated Deferred Income Taxes Deferred Toxed & Accumulated Deferred Income Taxes Deferred Toxed & Accumulated Deferred I	102 104 Other Utility Plant	ė
114 Commission Approved Utility Plant Acquisition Adjustments 1190 Accumulated montration of Commission Approved Acquisition Adjustments 1200 Accumulated Deferred Income Taxes (asset)  121 Accumulated Deferred Income Taxes (asset)  122 Septical Deposits 123 Losh 123 Special Deposits 124 Accumus Receivable 124 Accumulated Severable 125 Accumulated Montre Receivable From Associated Companies 126 Losh Accumulated Shoutes Receivable From Associated Companies 127 Miscellaneous Current & Accrued Assets & Prepayments 128 Losh Miscellaneous Current & Accrued Assets & Prepayments 129 Advances for Construction 120 Commission of CIAC 121 Naturality Property 122 Accumulated Amortization of CIAC 123 Losh Accumulated Depreciation & Amortization (Nonutility) 124 Long Term Debts 125 Advances Sopable 126 Accumulated Depreciation & Amortization (Nonutility) 127 Losh Accumulated Depreciation & Amortization (Nonutility) 128 Losh Accumulated Depreciation & Amortization (Nonutility) 129 Losh Accumulated Depreciation & Amortization (Nonutility) 120 Losh Accumulated Depreciation & Amortization (Nonutility) 121 Losh Accumulated Depreciation & Amortization (Nonutility) 122 Losh Accumulated Depreciation & Amortization (Nonutility) 123 Losh Accumulated Depreciation & Amortization (Nonutility) 124 Long Term Debt & Depreciation & Depreciatio	·	
115 Accumulated Amortization of Commission Approved Acquisition Adjustments   Subtotal		
190 Accumulated Deferred Income Taxes (asset)		
Subtotal S		
131   Cash	· · · ·	
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204 Preferred Stock Issued  207 Premium on Capital Stock  211 Other Paid in Capital  212 Discount on Capital Stock  213 Capital Stock Expense  214 Appropriated Retained Earnings  215 Unappropriated Retained Earnings  216 Reacquired Capital Stock  217 Proprietary Capital (Proprietorships & Partnerships Only)  218 Proprietary Capital (Proprietorships & Partnerships Only)  S - Total Equity  Total Equity	201 Common Stock Issued	ė
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Total Equity \$ 54,674		
Total Liabilities and Equity \$ 54,674	Total Equity	\$ 54,674
10tal Liabilities and Equity 5 54,674	Table to the control of the control	£ 54.674
	Total Liabilities and Equity	54,6/4

## <u>Stats</u>

Operating Revenues		Assets & Other Debits		
Flat Rate	\$ -	Utility Plant	\$	95,997
Metered - Residential	\$ 15,539	Less: Depreciation & Amortization Reserve	\$	38,111
Metered - Commercial	\$ -	Other Property & Investments	\$	977
Irrigation (including golf courses)	\$ -	Materials and Supplies	\$	975
Fire Protection	\$ -	Other Current & Accrued Assets	\$	-
Other Sales of Water	\$ -	Deferred Debits	\$	-
Other Operating Revenue	\$ 64	Total Assets & Other Debits	\$	59,837
Total Operating Revenues	\$ 15,602			
		<b>Liabilities &amp; Other Credits</b>		
Operating Expenses		Capital/Common Stock	\$	7,884
Purchased Water	\$ -	Retained Earnings	\$	46,790
Purchased Power	\$ 1,686	Long-Term Debt	\$	-
Water Treatment	\$ 690	Customer Deposits	\$	-
Supplies and Expenses	\$ 4,696	Other Current & Accrued Liabilities	\$	-
Repairs of Plant	\$ -	Advances for Construction	\$	-
Administrative & General	\$ 4,649	Other Deferred Credits	\$	-
Total Operating Expenses	\$ 11,721	Contributions in Aid of Construction	\$	5,163
		Accumulated Deferred Income Taxes	\$	-
Other Revenue Deductions		<b>Total Liabilities &amp; Other Credits</b>	\$	59,837
Depreciation & Amortization	\$ 1,579			
Operating Income Taxes	\$ 537	<b>Average Number of Customers</b>		
Other Operating Taxes	\$ 355	Flat Rate		-
Uncollectible Revenue/Bad Debt Expense	\$ -	Metered - Residential		21
<b>Total Revenue Deductions</b>	\$ 2,471	Metered - Commercial		-
Total Expenses and Deductions	\$ 14,192	Irrigation (including golf courses)		-
		Fire Protection		-
Other Income	\$ -	Other		
Interest on Long-Term Debt		Total Customers	· · · · · ·	21
Other Interest Charges	\$ -			
Other Income Deductions	\$ 			
Net Operating Income (or Loss)	\$ 1,410			