

COMPANY NAME: Avion Water Company, Inc.

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?
Report is required by: OAR
Statute 757.125 and 757.135
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?

List Key Words for this report. We use these to improve search results.

Send the completed Cover Sheet and the Report in an email addressed to <u>PUC.FilingCenter@state.or.us</u>

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 A Water Utility (Annual Gross Revenue of \$1,000,000 or more)

FOR THE CALENDAR YEAR

2016

COMPANY NAME

Avion Water Company, Inc.

OREGON PUBLIC UTILITY COMMISSION PO BOX 1088 SALEM OR 97308-1088 REV 12/14/16

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 AT503-373-7867 OR EMAIL AT GREG.MILLER@STATE.OR.US503-

# <u>Oath</u>

Avion Water Company, Inc.

# **Complete Address of Reporting Utility**

Line 1:	60813 Parrell Road
Line 2:	
City:	Bend
State:	OR
Zip:	97702
phone:	(541) 382-5342
email:	rick@avionwater.com
fax:	(541) 382-5390
website:	avionwater.com

# Name and title of person responsible for report

Name:	Richard C. Bailey
Title:	Secretary-Treasurer
Phone:	(541) 382-5342
Email:	rick@avionwater.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.

$\checkmark$	B	y clicking	this box	I affirm	the above	statement.

#### Provide the following information for the contact person regarding this report

Name:	Richard C. Bailey
Address:	60813 Parrell Road, Bend, OR 97702
Phone:	(541) 382-5342
Email:	rick@avionwater.com

#### Provide the following information for where the utility's books and records are located

Name:	Richard C. Bailey
Address:	60813 Parrell Road, Bend, OR 97702
Phone:	(541) 382-5342
Email:	rick@avionwater.com

#### Provide the following information of any audit group reviewing records and/or operations

Name:	Price/Fronk & Co
Address:	2796 NW Clearwater Drive, Bend, OR 97703
Phone:	(541) 382-4791
Email:	price@bendcpa.com

#### Date of original organization of the utility (month, day, year):

1/1/1976

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

Name	Title	Phone #	Email
Jason J. Wick	President/Director	(541) 382-5342	jason@avionwater.com
Jan M. Wick	Exec. Vice Pres./Chairman	(541) 382-5342	jan@avionwater.com
Richard C. Bailey	Secretary-Treasurer	(541) 382-5342	rick@avionwater.com
Christine M. Wick	Director	(541) 382-5342	
David L. Nelsen	Director	(503) 704-5543	
Jordan Wick	Director	(503) 639-0300	

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

Name	Title	Phone #	Email
Kyle D. Wuepper, Brix Law LLP	Attorney	(541) 617-1309	kwuepper@brixlaw.com
Wesley B. Price III, Price/Fronk & Co.	СРА	(541) 382-4791	price@bendcpa.com

Select business type	
Private/Investor Owned	

Select ownership type
Corporation

Select accounting method
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 THE NUMBER OF SHARES HELD BY EACH.

#### Part A: Sole Proprietorship or Partnership

	Name of ov	wner or partner		
1	Address			
1	% interest	or equity		
Principal duty (if employed by compa		mpany)		

Part B: Corporation

Part B: Corporation							
	Name of s	tockholder/	director/officer	Jan M. Wick			
1	Title	Stockholder/Chairman of the Board/Exec. Vice President					
	Address	60813 Parrell Road, Bend, OR 97702					
	# shares o	wned			17,275.00		
	Name of s	tockholder/	director/officer	Christine M. Wick			
2	Title	Stockholde	er/Director				
2	Address	60813 Pari	ell Road, Bend, OR 97702				
	# shares o	wned			17,615.00		
	Name of s	tockholder/	director/officer	David L. Nelsen			
3	Title	Stockholde	er/Director				
	Address	14927 N.E.	Newport Street, Portland	l, OR 97023			
	# shares o	wned			4,500.00		
	Name of s	tockholder/	director/officer	Jordan Wick			
4	Title	Stockholde	er/Director				
4	Address	5335 Mead	dows Road, Suite 370, Lake Oswego, OR 97035				
	# shares o	owned			23,500.00		
	Name of s	tockholder/director/officer Jason J. Wick					
5	Title	Stockholde	lder/Director/President				
	Address	60813 Pari	ell Road, Bend, OR 97702	2			
	# shares o	wned			27,750.00		
	Name of s	tockholder/	director/officer	Leah E. Wick			
6	Title	Stockholde	ckholder				
0	Address	5335 Mead	dows Road, Suite 370, Lak				
	# shares o	wned			1,200.00		
	Name of s	tockholder/	director/officer	Adam Wick			
7	Title	Stockholde	older				
	Address	5335 Mead	dows Road, Suite 370, Lak	e Oswego, OR 97035			
	# shares o	wned			1,200.00		
	Name of s	tockholder/	director/officer	Joseph Wick			
8	Title	Stockholde	er				
°	Address	60813 Pari	ell Road, Bend, OR 97702	2			
	# shares o	wned			1,200.00		

Part C: Corporation - Shares Outstanding

<u>Ca</u>	ommon Sto	ck Preferred Stock
# shares authorized	100000	
# shares issued at year end	94240	
Par or stated value per share:	\$ 0.4767	
Dividends declared per share during the year:	\$ (9)	

# **Affiliates**

Avion Water Company, Inc.

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
N/A			
			\$-

# Products or Services PURCHASED from Affiliated Interests

Name of Affiliate	Description of product or service	Contract or Agreement effective date	Cost
Jan M. Wick	Salary and benefits	Order #07-081	\$ 176,382
Jan and Christine Wick	Guarantee Fee	Order #07-417	\$ 46,848
Jason J. Wick	Salary and benefits		\$ 197,895
Jason J. Wick	Guarantee Fee		\$ 46,848
Jordan Wick	Guarantee Fee		\$ 46,848
-			\$ 514,821

TOTAL \$ (514,821)

Explanations or Notes

## Consumption and Revenue

#### # customers at # customers at year Total Quantity water Act # sold year beginning end revenues Unmetered (flat rate) water sales 460 12,157 12,522 276,896,483 6,561,397 Metered sales to RESIDENTIAL customers 461.1 \$ 298 42,332,114 799,030 Metered sales to COMMERCIAL customers 461.2 305 \$ Metered sales to INDUSTRIAL customers 461.3 Other metered sales to public authorities 461.4 Metered sales to multiple family dwellings 461.5 29,048 Public fire protection revenue 462.1 \$ Private fire protection revenue 462.2 Other Sales to public authorities 464 465 789 791 372,174 Sales to irrigation customers \$ Sales for resale 466 \$ 28,417 467 Water Sales to golf course/recreation revenue Special contract/agreement revenue 468 TOTAL 13,251 13,611 319,228,597 \$ 7,790,066

#### Revenue other than water sales

	Act #	revenues
Forfeited discounts	470	
Miscellaneous service revenues	471	\$ 104,521
Rents from water property	472	
Interdepartmental rents	473	
Other	474	\$ 187,176
Cross Connection sales & services revenues	475	\$ 244,535
	Total	\$ 536,232

Total Operating Revenue\$ 8,326,298

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#### Average Monthly Consumption and Bill

		Average Monthly	Average Monthly
		Consumption per	Revenue per
	Act #	customer	customer
Unmetered (flat rate) water sales	460		
Metered sales to RESIDENTIAL customers	461.1	1869.987189	44.31160771
Metered sales to COMMERCIAL customers	461.2	11700.41846	220.8485351
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		39.25886076
Sales for resale	466		
Water Sales to golf course/recreation revenue	467		
Special contract/agreement revenue	468		

#### Act # TAXES OTHER THAN INCOME TAX

408.11	Property Tax	\$ 276,248
408.12	Payroll Tax	\$ 164,541
408.13	Other Tax Other Than Income Tax	\$ 118,116
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 558,905

# Act # INCOME TAXES

409.1	Federal Income Tax	\$ 495,614
409.11	State Income Tax	\$ 119,951
409.13	Other Income Tax	
409.2	Nonutility Income Tax	
	TOTAL	\$ 615,565

#### Act # DEFERRED AND PROVISION FOR DEFERRED INCOME TAXES

410.1	Deferred Federal Income Taxes – Utility Operations		\$ (210,397)
410.11	Deferred State Income Taxes – Utility Operations		\$ (66,223)
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	\$ (276,620)

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

Description	Amount
Scrap	\$ 1,318
Service trucks	\$ 110
Total	\$ 1,428

Act #		Expe	nse amount
601	Salaries and Wages - employees	\$	1,564,370
603	Salaries and Wages – officers, directors, and majority stockholders	\$	471,168
604	Employee Pensions & Benefits	\$	774,888
610	Purchased Water	\$	267,361
611	Telephone/Communications	\$	52,676
615	Purchased Power	\$	898,402
616	Fuel for Power Production	\$	-
617	Utilities - Other (garbage, natural gas)	\$	7,739
618	Chemicals & testing	\$	-
619	Office Supplies (excluding postage)	\$	7,206
619.1	Postage	\$	5,265
620	Materials & Supplies (O&M)	\$	329,115
621	Repairs of Water Plant	\$	115,545
631	Contractual Services - engineering	\$	3,322
632	Contractual Services - accounting	\$	15,078
633	Contractual Services - legal	\$	22,626
634	Contractual Services - management	\$	-
635	Contractual Services – testing / sampling	\$	47,246
636	Contractual Services – labor	\$	-
637	Contractual Services - billing/collections	\$	88,882
638	Contractual Services - meter reading	\$	133,551
639	Contractual Services - other	\$	60,993
641	Rental of Building / Real Property	\$	23,615
642	Rental of Equipment	\$	3,026
643	Small Tools	\$	5,880
648	Computer and electronic Expenses	\$	30,612
650	Transportation Expenses	\$	148,709
656	Insurance - Vehicle	\$	15,762
657	Insurance – General Liability	\$	41,481
658	Insurance – Workman's Compensation	\$	24,782
659	Insurance – Other	\$	10,094
660	Public Relation / Advertising Expense	\$	-
666	Amortization of Rate Case Expense	\$	-
667	Regulatory Commission Fee (Gross Rev Fee)	\$	22,376
668	Conservation Expense	\$	15,906
670	Bad Debt Expense	\$	23,647
671.1	Cross Connection Control Program Expense	\$	-
671.2	Cross Connection Testing & Maintenance Services	\$	-
673	Training & Certification Expense	\$	21,807
674	Consumer Confidence Report	\$	8,695
675	Miscellaneous Expense	\$	214,962
	TOTAL	\$	5,476,787

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

<u>Act #</u>		Beg Year	Balance	Added during year	<b>Retired during year</b>	<u>Adjustments</u>	End of y	year balance
301	Organization	\$	211				\$	211
302	Franchises	\$	-				\$	-
303	Land & land rights	\$ 2	2,077,424	\$ 100,091			\$	2,177,515
304	Structures & improvements	\$ 1	L,635,616	\$ 2,773			\$	1,638,389
305	Collecting & impounding reservoirs	\$	4,769				\$	4,769
306	Lake, river & other intakes	\$	33,478				\$	33,478
307	Wells & springs	\$ 1	L,566,682	\$ 157,029			\$	1,723,711
308	Infiltration galleries & tunnels	\$	106				\$	106
309	Supply mains	\$	430,208	\$ 3,499			\$	433,707
310	Power generation equipment	\$	1,203				\$	1,203
311	Pumping equipment	\$ 1	L,618,916	\$ 8,427			\$	1,627,343
320	Water treatment equipment	\$	17,411				\$	17,411
330	Distribution reservoirs & standpipes	\$ 3	3,645,948				\$	3,645,948
331	Transmission & distribution mains	\$ 34	4,510,625	\$ 2,140,565			\$	36,651,190
333	Services	\$1	L,241,112	\$ 2,975			\$	1,244,087
334	Meters & meter installations	\$ 1	L,069,068	\$ 108,185	\$ 7,548		\$	1,169,705
335	Hydrants	\$	151,202	\$ 7,362			\$	158,564
336	Backflow prevention devices (utility owned)	\$	178,973	\$ 25,438			\$	204,411
339	Other plant & miscellaneous equipment	\$	210,713				\$	210,713
340	Office furniture & equipment	\$	158,976				\$	158,976
341	Transportation equipment	\$	600,098	\$ 116,493	\$ 40,424		\$	676,167
343	Tools, shop & garage equipment	\$	123,432	\$ 4,142			\$	127,574
344	Laboratory equipment	\$	-				\$	-
345	Power operated equipment	\$	155,154				\$	155,154
346	Communication equipment	\$	107,162	\$ 57,012			\$	164,174
347	Electronic & computer equipment	\$	194,266	\$ 7,576			\$	201,842
348	Miscellaneous equipment	\$	17,431				\$	17,431
	TOTAL	\$ 49	9,750,184	\$ 2,741,569	\$ 47,972	\$ -	\$	52,443,781

Explanation 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	\$	23,989,306
Added during the year:		
Capacity charge	\$	158,639
Main line extension charges		
Customer connection charges		
Developer's property	\$	310,052
Other		
Retired during the year		
End of year balance	\$	24,457,997
Accumulated Amortization of CIAC	A	5 7 57 604
Beg of year balance	\$	5,767,601
Add CIAC amortized during year	\$	528,924
Subtract effects of CIAC disposals		
+/- other adjustments*		
Change in Accumulated Amortization during the year	\$	528,924

End of year balance

\* Explain any adjustments:

\$

6,296,525

#### **Depreciation**

Avion Water Company, Inc.

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

		ann	ual depreciation	acc	dep balance beg	acc	ruals booked to	plant retired charged		ace	dep balance
Act #		_	<u>expense</u>		of year		acc dep	to acc dep	Adjustments*	<u>(</u>	end of year
301	Organization										
302	Franchises										
303	Land & land rights										
	Structures & improvements	\$	37,505	\$	580,657	\$	37,505			\$	618,162
305	Collecting & impounding reservoirs	\$	104	\$	3,097	\$	104			\$	3,201
306	Lake, river & other intakes	\$	669	\$	18,961	\$	669			\$	19,630
307	Wells & springs	\$	55,045	\$	507,257	\$	55,045			\$	562,302
308	Infiltration galleries & tunnels	\$	3	\$	83	\$	3			\$	86
309	Supply mains	\$	8,650	\$	16,315	\$	8,650			\$	24,965
310	Power generation equipment	\$	22	\$	984	\$	22			\$	1,006
311	Pumping equipment	\$	34,266	\$	1,258,792	\$	34,266			\$	1,293,058
320	Water treatment equipment	\$	871	\$	3,301	\$	871			\$	4,172
330	Distribution reservoirs & standpipes	\$	99,171	\$	1,302,291	\$	99,171			\$	1,401,462
331	Transmission & distribution mains	\$	709,425	\$	9,019,738	\$	709,425			\$	9,729,163
333	Services	\$	29,636	\$	618,269	\$	29,636			\$	647,905
334	Meters & meter installations	\$	49,785	\$	445,251	\$	49,785	\$ 7,548		\$	487,488
335	Hydrants	\$	3,467	\$	64,721	\$	3,467			\$	68,188
336	Backflow prevention devices (utility owned)	\$	12,780	\$	72,130	\$	12,780			\$	84,910
339	Other plant & miscellaneous equipment	\$	5,296	\$	110,741	\$	5,296			\$	116,037
340	Office furniture & equipment	\$	1,440	\$	141,578	\$	1,440			\$	143,018
341	Transportation equipment	\$	56,475	\$	419,558	\$	56,475	\$ 40,424		\$	435,609
343	Tools, shop & garage equipment	\$	4,307	\$	84,347	\$	4,307			\$	88,654
344	Laboratory equipment			\$	-	\$	-			\$	-
345	Power operated equipment	\$	5,240	\$	112,689	\$	5,240			\$	117,929
346	Communication equip	\$	2,585	\$	90,972	\$	2,585			\$	93,557
347	Electronic & computer Equipment	\$	11,771	\$	162,314	\$	11,771			\$	174,085
348	Miscellaneous Equipment	\$	1,420	\$	10,152	\$	1,420			\$	11,572
	TOTAL	\$	1,129,933	\$	15,044,198	\$	1,129,933	\$ 47,972	\$-	\$	16,126,159

\*Explanation of any adjustments made:

# **Retained Earnings**

Avion Water Company, Inc.

215 Unappropriated Retained Earnings (beginning of year balance)	\$ 10,687,770

435	Balance transferred from income	\$ 1,080,778
436	Appropriations of Retained Earnings	\$ -
437	Preferred Stock dividends declared	\$ -
438	Common Stock dividends declared	\$ (829,000)
439	Adjustments to Retained Earnings*	\$ 244,005

215 Unappropriated Retained Earnings (as of year end)	\$	11,183,553
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Explanation of any adjustments made to Retained Earnings

Stock redemption = \$371,410; Federal and state taxes = \$615,415

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

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

ility Plant	OTHER DEBITS (101-190)				
	101 Utility Plant in Service	\$ 52,443,781	345 Power Operated Equipment	\$	155,1
	102 Utility Plant Leased to Others		346 Communication Equipment	\$	164,1
-	103 Property Held for Future Use	\$ 177,355	347 Computer & electronic Equipment	\$	201,8
-	104 Utility Plant Purchased or Sold	\$ 25,194	348 Miscellaneous Equipment INCOME ACCOUNTS (404-434)	\$	17,4
-	105         Construction Work in Progress - Commission Approved           108         Accumulated Depreciation of Utility Plant in Service	\$ 16,126,159	Utility Operating Income		
	110 Accumulated Amortization of Utility Plant in Service	+	400 Operating Revenue	\$	8,326,2
Γ	114 Utility Plant Acquisition Adjustments	\$ 59,090	401 Operating Expenses	\$	5,476,7
L	115 Accumulated Amortization of Utility Plant Acquisition Adjustments		403 Depreciation Expense	\$	1,129,9
her Prope	rty & Investments		406 Amortization of Utility Plant Acquisition Adjustment		
-	121 Nonutility Property 122 Accumulated Depreciation and Amortization of Nonutility Property		407 Amortization Expense (no CIAC) 408 Taxes Other than Income	¢	558,9
-	122 Accumulated Depreciation and Amortization of Nonutrity Property 123 Investment in Associated Companies		409 Income Taxes	ş	615,5
	124 Utility Investments		410 Provision for Deferred Income Taxes - Debit	Ś	(276,6
E	125 Other Investments		411 Provision for Deferred Income Taxes - Credit	\$	
L	127 Other Special Funds		412 Investment Tax Credit		
rent & Ac	ccrued Assets	4	413 Income from Utility Plant Leased to Others		
-	131 Cash 132 Special Deposits	\$ 591,462	414 Gain/Loss from Utility Property Sales 415 Revenues from Merchandising, Jobbing, and Contract Work	\$	1,
-	132 Special Deposits 134 Working Funds		415 Revenues from Merchandising, Jobbing, and Contract Work 416 Cost and Expenses of Merchandising, Jobbing, and Contract Work	ŝ	49,
F	135 Temporary Cash Investments		419 Interest and Dividend Income	ŝ	
Ľ	141 Customer Accounts Receivable		421 Nonutility Income		
L	142 Other Accounts Receivable	\$ 301,734	426 Nonutility Expenses	\$	18,
-	143 Allowance for Uncollectible Accounts (Enter positive)	\$ 30,173	433 Extraordinary Income		
-	144 Notes Receivable 145 Accounts Receivable from Associated Companies	\$ 6,006	434 Extraordinary Deductions		
F	145         Accounts Receivable from Associated Companies           146         Notes Receivable from Associated Companies		Taxes Applicable to Nonutility Income and Deductions 408.2 Taxes Other than Income - Nonutility	Ś	
F	151 Plant Materials and Supplies	\$ 201,321	409.2 Income Taxes - Nonutility	\$	
F	162 Prepayments	\$ 69,832	410.2 Provision for Deferred Income Taxes - Debit - Nonutility	\$	
Ľ	171 Accrued Interest Receivable		411.2 Provision for Deferred Income Taxes - Credit - Nonutility	\$	
Ľ	174 Miscellaneous Current and Accrued Assets		Interest Expense		
erred Del	181 Unamortized Debt Discount and Expense		427 Interest Expense	\$	282,
F	181 Unamortized Debt Discount and Expense 182 Extraordinary Property Losses		428 Amortization of Debt Discount and Expense 429 Amortization of Premium on Debt		
F	182 Extraordinary Property Losses 186 Miscellaneous Deferred Debits	\$ 24,634	Retained Earnings Account (435-439)		
F	190 Accumulated Deferred Income Taxes	÷ 2.4,03*	435 Balance Transferred from Income	\$	1,080,
JITY, LIAF	BILITIES, AND OTHER CREDITS (201-283)		436 Appropriations of Retained Earnings		
ity			437 Preferred Stock Dividends Declared	\$	
F	201 Common Stock Issued	\$ 44,924	438 Common Stock Dividends Declared	\$	(829,
-	204 Preferred Stock Issued	\$ - \$ 180.630	439 Adjustment to Retained Earnings	Ş	244,
-	207 Premium on Capital Stock 211 Paid in Capital	\$ 180,630	OPERATING REVENUE ACCOUNTS (460-475) 460 Unmetered Water Revenue	\$	
F	212 Discount on Capital Stock		461 1 Metered Sales to Residential Customers	ŝ	6,561,
	213 Capital Stock Expense		461 2 Metered Sales to Commercial Customers	ŝ	799,
	214 Appropriated Retained Earnings		461 3 Metered Sales to Industrial Customers	\$	
L	215 Unappropriated Retained Earnings	\$ 11,183,553	461 4 Metered Sales to Public Authorities	\$	
-	216 Reacquired Capital Stock	\$ 75,000	461 5 Metered Sales to Multiple Family Dwellings	\$	
- T C	218 Proprietary Capital		462.1 1 Public Fire Protection 462.2 2 Private Fire Protection	\$	29,
g Term D	221 Bonds		462.2 2 Private Fire Protection 464 Other Sales to Public Authorities	ş Ś	
	223 Advances from Associated Companies		465 Sales to Irrigation Customers	ŝ	372,
	224 Other Long-Term Debt	\$ 7,940,333	466 Sales for Resale	\$	28,
rent and	Accrued Liabilities		467 Interdepartmental Sales	\$	
L	231 Accounts Payable	\$ 95,439	468 Special Contract/Agreement Revenue	\$	
-	232 Notes Payable 233 Accounts Payable to Associated Companies		470 Forfeited Discounts	\$ \$	104,5
-	234 Notes Payable to Associated Companies		471 Miscellaneous Service Revenues 472 Rents From Water Property	ŝ	104,
F	235 Customer Deposits	\$ 1,500	472 Interdepartmental Rents	Ś	
	236 Accrued Taxes	\$ (137,580	474 Other Water Revenues	\$	187,
	237 Accrued Interest	\$ 12,140	475 Cross Connection Sales & Services Revenues	\$	244,
F	238 Accrued Dividends		OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675)		
-	239 Matured Long-Term Debt		Source of Supply and Expenses	Ś	
⊢	240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities	\$ 57,164	601 Salaries and Wages - Employees 603 Salaries and Wages - Officers, Directors and Majority Stockholders	\$ \$	1,564, 471,
erred Cre		÷ 57,10	604 Employee Pensions and Benefits	Ś	774,
Γ	251 Unamortized Premium on Debt		610 Purchased Water	ŝ	267,
F	252 Advances for Construction	\$-	611 Telephone/Communications	\$	52,
Ľ	253 Other Deferred Credits		615 Purchased Power	\$	898,
rating Re			616 Fuel for Power Production	\$	
F	261 Property Insurance Reserve 262 Injuries and Damages Reserve		617 Utilities - Other 618 Chemicals & testing	\$ \$	7,
F	262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve		618 Chemicals & testing 619 Office Supplies (excluding postage)	\$	7,
F	265 Miscellaneous Operating Reserves		619.1 Postage	\$	5,
tributior	is in Aid of Construction	· · · · · · · · · · · · · · · · · · ·	620 Materials and Supplies	\$	329,
Г	271 Contributions in Aid of Construction	\$ 24,457,997			
			621 Repairs to Water Plant	\$	115,
, E	272 Accumulated Amortization of CIAC	\$ 6,296,525	631 Contractual Services - Engineering	\$	3,
umulated	d Deferred Income Taxes		631 Contractual Services - Engineering 632 Contractual Services - Accounting	\$ \$	3,
umulated	d Deferred Income Taxes 281 Accumulated Deferred Income Taxes - Accelerated Depreciation		631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Legal	\$ \$ \$	115, 3, 15, 22,
umulated	d Deferred Income Taxes 281 Accumulated Deferred Income Taxes - Accelerated Depreciation 282 Accumulated Deferred Income Taxes - Liberalized Depreciation	\$ 6,296,525	631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Legal         634       Contractual Services - Management Fees	\$ \$ \$ \$	3, 15, 22,
	d Deferred Income Taxes 281 Accumulated Deferred Income Taxes - Accelerated Depreciation		631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Legal	\$ \$ \$	3,
	1 Deferred Income Taxes - Accelerated Depreciation 281 Accumulated Deferred Income Taxes - Accelerated Depreciation 282 Accumulated Deferred Income Taxes - Uberalized Depreciation 283 Accumulated Deferred Income Taxes - Other ITY PLANT ACCOUNTS (301-348) 301 [Organization	\$ 6,296,525 \$ 279,506 \$ 211	631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Accounting         634       Contractual Services - Management Fees         635       Contractual Services - Testing/Sampling         636       Contractual Services - Other         637       Contractual Services - Other	\$ \$ \$ \$ \$ \$ \$	3 15 22 47 88
	J Deferred Income Taxes 281 Accumulated Deferred Income Taxes - Accelerated Depreciation 283 Accumulated Deferred Income Taxes - Liberalized Depreciation 283 Accumulated Deferred Income Taxes - Other ITY PLANT ACCOUNTS (301-348) 301 Organization 302 Franchises	\$ 6,296,525 \$ 279,506 \$ 211 \$ -	631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Legal         634       Contractual Services - Management Fees         635       Contractual Services - Management Fees         636       Contractual Services - Sumg/Sampling         636       Contractual Services - Billing/Collections         637       Contractual Services - Billing/Collections         638       Contractual Services - Billing/Collections	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3 15 22 47 88 133
	J Deferred Income Taxes     281 Accumulated Deferred Income Taxes - Accelerated Depreciation     282 Accumulated Deferred Income Taxes - Uberalized Depreciation     283 Accumulated Deferred Income Taxes - Other     TY PANT ACCOUNTS (301-348)     01 Organization     302 Franchises     303 Land and Land Rights	\$ 6,296,523 \$ 279,500 \$ 211 \$	631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Management Fees         634       Contractual Services - Management Fees         635       Contractual Services - Testing/Sampling         636       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3 15 22 47 88 133 60
	1 Deferred Income Taxes - Accelerated Depreciation 281 Accumulated Deferred Income Taxes - Accelerated Depreciation 283 Accumulated Deferred Income Taxes - Uberalized Depreciation 283 Accumulated Deferred Income Taxes - Other ITP FLANT ACCOUNTS (301-348) 301 Organization 302 Franchises 303 Land and Land Rights 304 Structures and Improvements	\$ 6,296,525 \$ 279,500 \$ 279,500 \$ 211 \$ 211 \$ 2,177,515 \$ 1,638,385	631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Management Fees         634       Contractual Services - Management Fees         635       Contractual Services - Stepgian         636       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         639       Contractual Services - Other         631       Contractual Services - Other         632       Contractual Services - Other         643       Rental of Building/Real Property	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3 15 22 47 88 133 60 23
	J Deferred income Taxes - Accelerated Depreciation 281 Accumulated Deferred income Taxes - Accelerated Depreciation 282 Accumulated Deferred income Taxes - Uberalized Depreciation 283 Accumulated Deferred income Taxes - Other 179 FUANT ACCOUNTS (301-348) 301 Organization 302 Franchises 303 Land and Land Rights 304 Structures and Improvements 305 Collecting and Impounding Reservoirs	\$ 6,296,525 \$ 279,500 \$ 279,500 \$ 2,177,515 \$ 1,638,388 \$ 4,766	631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Wanagement Fees         634       Contractual Services - Management Fees         635       Contractual Services - Management Fees         636       Contractual Services - Other         637       Contractual Services - Billing/Collections         638       Contractual Services - Billing/Collections         639       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Building/Real Property         642       Rental of Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3 15 22 47 88 133 60 23 3
	Deferred income Taxes           281         Accumulated Deferred income Taxes - Accelerated Depreciation           282         Accumulated Deferred income Taxes - Uberalized Depreciation           283         Accumulated Deferred income Taxes - Other           177         PLANT ACCOUNTS (301-348)           301         Organization           302         Franchises           303         Land and Land Rights           304         Land and Improvements           305         Collecting and Improveming Reservoirs           306         Lakes, River and Other Intakes	\$ 6,296,523 \$ 279,500 \$ 279,500 \$ 2,177,511 \$ 1,638,38 \$ 4,766 \$ 33,476	631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Management Fees         634       Contractual Services - Management Fees         635       Contractual Services - Testing/Sampling         636       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Meter Reading         639       Contractual Services - Meter         641       Rental of Building/Real Property         642       Rental of Equipment         643       Small Tools	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3 15 22 47 47 888 133 60 23 3 3 5
	J Deferred income Taxes - Accelerated Depreciation 281 Accumulated Deferred income Taxes - Accelerated Depreciation 282 Accumulated Deferred income Taxes - Uberalized Depreciation 283 Accumulated Deferred income Taxes - Other 179 FUANT ACCOUNTS (301-348) 301 Organization 302 Franchises 303 Land and Land Rights 304 Structures and Improvements 305 Collecting and Impounding Reservoirs	\$ 6,296,523 \$ 279,500 \$ 2111 \$ 2,177,511 \$ 1,173,511 \$ 1,173,511 \$ 1,773,511 \$ 3,477 \$ 3,477 \$ 1,772,311	631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Wanagement Fees         634       Contractual Services - Nanagement Fees         635       Contractual Services - Nanagement Fees         636       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Equipment         642       Rental of Equipment         643       Small Tools         648       Computer & Electronic Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3 15 22 47 47 88 88 133 60 23 3 3 5 5 30
	J Deferred Income Taxes - Accelerated Depreciation           281         Accumulated Deferred Income Taxes - Uberalized Depreciation           282         Accumulated Deferred Income Taxes - Other           ITY PLANT ACCOUNTS (301-348)         301           301         Organization           302         Franchises           303         Land and Land Nights           304         Structures and Improvements           305         Collecting and impounding Reservoirs           306         Lakes, Alver and Other Intakes           307         Wells and Springs           308         Infiltration Galeries and Tunnels           309         Supply Mains	\$ 6,296,523 \$ 279,500 \$ 279,500 \$ 211 \$ 1.638,383 \$ 4,766 \$ 3,477 \$ 1.723,711 \$ 1.00 \$ 433,707 \$ 433,707	631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Management Fees         634       Contractual Services - Management Fees         635       Contractual Services - Testing/Sampling         636       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Meter Reading         639       Contractual Services - Meter         641       Rental of Building/Real Property         642       Rental of Equipment         643       Small Tools	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3 15 22 47 47 88 88 133 60 23 23 3 3 5 5 30 148
	1 Deferred income Taxes - Accelerated Depreciation 281 Accumulated Deferred income Taxes - Accelerated Depreciation 282 Accumulated Deferred income Taxes - Uberalized Depreciation 283 Accumulated Deferred income Taxes - Other ITP PLANT ACCOUNTS (301-348) 301 Organization 302 Franchises 303 Land and Land Rights 304 Structures and improvements 305 Collecting and impounding Reservoirs 306 Lakes, River and Other Intakes 307 Wells and Springs 308 Infiltration Galleries and Tunnels 309 Supply Mains 309 Supply Mains 309 Supply Mains 301 Power Generation Equipment	\$ 6,296,523 \$ 279,500 \$ 279,500 \$ 279,500 \$ 2,177,511 \$ 1,038,388 \$ 4,766 \$ 3,476 \$ 3	631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Wanagement Fees         634       Contractual Services - Management Fees         635       Contractual Services - Nanagement Fees         636       Contractual Services - Particely Sampling         637       Contractual Services - Billing/Collections         638       Contractual Services - Other         639       Contractual Services - Other         631       Gontractual Services - Other         641       Rental of Building/Real Property         642       Rental of Equipment         643       Somputer & Electronic Expenses         650       Insuprance - Vehicle         651       Insurance - General Liability	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3 15 22 47 47 888 133 600 23 3 3 5 300 1488 15 41
	Deferred income Taxes           281         Accumulated Deferred income Taxes - Accelerated Depreciation           282         Accumulated Deferred income Taxes - Uberalized Depreciation           283         Accumulated Deferred income Taxes - Other           177         PARAT ACCOUNTS (301-348)           301         Organization           302         Franchises           303         Land and Land Rights           304         Structures and Improvements           305         Collecting and Other Intakes           306         Lakes, River and Other Intakes           307         Wells and Springs           308         Inflitration Galeries and Tunnels           309         Supply Mains           310         Power Generation Equipment           311         Pumping Equipment	\$ 6,296,523 \$ 279,500 \$ 279,500 \$ 211 \$ 2 \$ 2,177,511 \$ 1,638,383 \$ 4,766 \$ 3,3477 \$ 1,723,711 \$ 1,	631       Contractual Services - Engineering         632       Contractual Services - Legal         633       Contractual Services - Management Fees         634       Contractual Services - Suling/Collections         635       Contractual Services - Other         636       Contractual Services - Other         637       Contractual Services - Weter Reading         638       Contractual Services - Meter Reading         639       Contractual Services - Meter Reading         641       Rental of Building/Real Property         642       Rental of Equipment         643       Small Tools         648       Computer & Electronic Expenses         656       Insurance - Vehicle         651       Insurance - Vehicle         653       Insurance - Workman's Compensation	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3 15 22 47 47 888 133 60 23 33 55 30 148 155 41 24
	Deferred income Taxes           281         Accumulated Deferred income Taxes - Accelerated Depreciation           282         Accumulated Deferred income Taxes - Uberalized Depreciation           283         Accumulated Deferred income Taxes - Other           177         PLANT ACCOUNTS (301-348)           301         Organization           302         Franchises           3031         Long anization           3042         Franchises           305         Folgethese           306         Lades, River and Improvements           305         Collecting and impounding Reservoirs           306         Lakes, River and Other intakes           307         Wells and Springs           308         Infiltration Galleries and Tunnels           309         Supply Mains           310         Power Generation Equipment           311         Pumping Equipment           3120         Zouterstement Equipment	\$ 6,296,523 \$ 279,500 \$ 2111 \$ \$ 2,177,511 \$ \$ 2,177,511 \$	631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Hanagement Fees         634       Contractual Services - Nanagement Fees         635       Contractual Services - Hanagement Fees         636       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Equipment         642       Bernal of Equipment         643       Small Tools         648       Computer & Electronic Expenses         650       Transportation Expenses         651       Insurance - Vehicle         657       Insurance - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3 15 22 47 47 888 133 600 23 3 5 300 1488 15 41
	Deferred income Taxes           281           Accumulated Deferred income Taxes - Accelerated Depreciation           282           282           Accumulated Deferred income Taxes - Uberalized Depreciation           283           281           Accumulated Deferred income Taxes - Other           TY PANT ACCOUNTS (301-348)           301           302           47           303           304           51           305           306           307           308           308           309           Scalecting and Impounding Reservoirs           308           309           309           301           302           303           304           304           311           311           312           312           313           314           314           315           311           311           Pumping Equipment           312           313           314 <tr< td=""><td>\$ 6,296,523 \$ 279,500 \$ 279,500 \$ 279,500 \$ 2,177,511 \$ 1,638,38 \$ 4,766 \$ 3,3477 \$ 1,723,711 \$ 100 \$ 433,700 \$ 1,627,341 \$ 1,627,341 \$ 1,627,341 \$ 3,645,941</td><td>631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Management Fees         634       Contractual Services - Management Fees         635       Contractual Services - Billing/Confections         636       Contractual Services - Billing/Collections         637       Contractual Services - Billing/Collections         638       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Building/Real Property         642       Rental of Equipment         643       Songurer &amp; Electronic Expenses         650       Transportation Expenses         651       Insurance - Vehicle         652       Insurance - Other         653       Insurance - Other         654       Bervance - Other</td><td>\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$</td><td>3 15 22 47 47 88 88 133 60 23 30 30 30 148 148 15 41 24</td></tr<>	\$ 6,296,523 \$ 279,500 \$ 279,500 \$ 279,500 \$ 2,177,511 \$ 1,638,38 \$ 4,766 \$ 3,3477 \$ 1,723,711 \$ 100 \$ 433,700 \$ 1,627,341 \$ 1,627,341 \$ 1,627,341 \$ 3,645,941	631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Management Fees         634       Contractual Services - Management Fees         635       Contractual Services - Billing/Confections         636       Contractual Services - Billing/Collections         637       Contractual Services - Billing/Collections         638       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Building/Real Property         642       Rental of Equipment         643       Songurer & Electronic Expenses         650       Transportation Expenses         651       Insurance - Vehicle         652       Insurance - Other         653       Insurance - Other         654       Bervance - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3 15 22 47 47 88 88 133 60 23 30 30 30 148 148 15 41 24
	Deferred income Taxes           281         Accumulated Deferred income Taxes - Accelerated Depreciation           282         Accumulated Deferred income Taxes - Uberalized Depreciation           283         Accumulated Deferred income Taxes - Other           177         PIANT ACCOUNTS (301-348)           301         Organization           302         Franchises           303         Land and Land Rights           304         Structures and Improvements           305         Collecting and Impounding Reservoirs           306         Lakes, River and Other Intakes           307         Wells and Springs           308         Infiltration Galleries and Tunnels           309         Supply Mains           310         Power Generation Equipment           311         Pumping Equipment           320         Water Treatment Equipment           320         Distribution Reservoirs and Standpipes           331         Transmission and Distribution Mains	\$         6,296,523           \$         279,500           \$         279,500           \$         211           \$         2           \$         2,177,511           \$         1,638,383           \$         4,766           \$         3,3,477           \$         1,202,711           \$         1,023,741           \$         1,627,343           \$         1,627,343           \$         1,627,343           \$         1,627,343           \$         3,645,944           \$         3,665,119           \$         3,645,944           \$         3,665,119	631       Contractual Services - Accounting         632       Contractual Services - Legal         633       Contractual Services - Management Fees         634       Contractual Services - Management Fees         635       Contractual Services - Support Services - Regission         636       Contractual Services - Support Services - Support Services - Support Services - Support Services - Management Fees         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Equipment         642       Rental of Equipment         643       Small Tools         650       Transportation Expenses         650       Insurance - Vehicle         651       Insurance - Vehicle         653       Insurance - Workman's Compensation         659       Insurance - Other         660       Public Relations / Advertising Expense         661       Regulatory Commission Expense - Amortization of Rate Case Expense	\$           \$	3 15 22 47 47 88 88 133 60 23 3 3 5 30 148 15 41 24 10
	Deferred income Taxes           281         Accumulated Deferred income Taxes - Accelerated Depreciation           282         Accumulated Deferred income Taxes - Uberalized Depreciation           283         Accumulated Deferred income Taxes - Uberalized Depreciation           283         Accumulated Deferred income Taxes - Other           177         PLANT ACCOUNTS (301-348)           301         Organization           302         Franchises           303         Land and Land Rights           304         Structures and Improvements           305         Collecting and Impounding Reservoirs           306         Lakes, River and Other Intakes           307         Wels and Springs           308         Infiltration Galleries and Tunnels           309         Supply Mains           310         Power Generation Equipment           310         Dower Semeration Equipment           320         Watsin Saioon and Distribution Mains           333         Services	\$ 6,296,523 \$ 279,500 \$ 211 \$ 211 \$ 2,177,51 \$ 1,63,38 \$ 4,765 \$ 3,347 \$ 1,223,711 \$ 100 \$ 433,707 \$ 1,223,711 \$ 100 \$ 433,707 \$ 1,223,711 \$ 1,224,711 \$ 1,224	631       Contractual Services - Accounting         632       Contractual Services - Accounting         633       Contractual Services - Management Fees         634       Contractual Services - Management Fees         635       Contractual Services - Subject         636       Contractual Services - Other         637       Contractual Services - Billing/Collections         638       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Equipment         642       Rental of Equipment         643       Sond Tools         644       Sond Tools         645       Insurance - Vehicle         646       Insurance - Workmar's Compensation         658       Insurance - Other         660       Public Relations / Advertising Expense         660       Public Relations / Advertising Expense         661       Regulatory Commission Expense - Americation of Rate Case Expense         666       Regulatory Commission Expense - Americation of Rate Case Expense         667       Regulatory Commission Expense - Americation of Rate Case Expense	\$           \$	3 15 22 22 47 47 88 88 60 23 3 5 30 148 15 41 41 24 20 22 22 22 22 22 22 22 22 22
	Deferred income Taxes           281         Accumulated Deferred income Taxes - Accelerated Depreciation         282           282         Accumulated Deferred income Taxes - Uberalized Depreciation         283           283         Accumulated Deferred income Taxes - Other         117           701         Organization         301           302         Franchises         303           303         Land and Land Rights         303           304         Structures and Improvements         305           305         Collecting and Impounding Reservoirs         306           306         Lakes, River and Other Intakes         307           307         Wells and Springs         308           308         Infiltration Galeries and Tunnels         309           309         Supply Mains         310         Power Generation Equipment           311         Pumping Equipment         311         311           320         Vater Treatment Equipment         333         333           331         Transmission and Distribution Mains         333         333         Aver/ces and Meter Installations	\$         6,296,523           \$         279,500           \$         211           \$         211           \$         211           \$         211           \$         211           \$         211           \$         217,511           \$         1,638,383           \$         3,477           \$         1,638,383           \$         1,723,711           \$         1,627,341           \$         1,264,203           \$         1,723,711           \$         3,645,944           \$         3,645,944           \$         3,665,1,193           \$         1,240,013           \$         1,240,013           \$         1,240,013           \$         1,169,000	631       Contractual Services - Engineering         632       Contractual Services - Legal         633       Contractual Services - Management Fees         634       Contractual Services - Sung/Sampling         635       Contractual Services - Other         636       Contractual Services - Sulling/Collections         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         631       Gantractual Services - Other         632       Contractual Services - Other         633       Contractual Services - Other         641       Building/Real Property         642       Rental of Equipment         643       Small Tools         656       Insurance - Vehicle         657       Insurance - Vehicle         658       Insurance - Other         660       Public Relations / Advertsing Expense         661       Regulatory Commission Expense - Amortization of Rate Case Expense         662       Regulatory Commission Expense - Other         663       Water Resource Conservation Expense	\$           \$	3 15 22 47 47 88 88 1333 60 23 3 5 5 30 148 148 15 41 10 22 15 10 10 10 10 10 10 10 10 10 10
	Deferred income Taxes           281           Accumulated Deferred income Taxes - Accelerated Depreciation           282         Accumulated Deferred income Taxes - Uberalized Depreciation           283         Accumulated Deferred income Taxes - Other           TV PANT ACCOUNTS (301-348)         301           301         Organization           302         Franchises           303         Land and Land Rights           304         Structures and Improvements           305         Collecting and Impounding Reservoirs           306         Lakes, River and Other Intakes           309         Supply Mains           310         Power Generation Equipment           311         Pumping Equipment           320         Dustribution Reservoirs and Standpipes           331         Transmission and Distribution Mains           333         Services           334         Meters and Meter Installations           335         Hydrants	\$         6,296,523           \$         279,500           \$         279,500           \$         211           \$         2,177,511           \$         2,177,511           \$         2,177,511           \$         2,177,511           \$         1,213,711           \$         1,023,741           \$         1,223,711           \$         1,027,341           \$         1,207,341           \$         1,627,344           \$         3,645,944           \$         3,645,944           \$         3,645,944           \$         3,645,944           \$         3,645,944           \$         3,645,944           \$         3,645,944           \$         3,645,944           \$         3,655,119           \$         1,169,700           \$         1,244,083           \$         1,244,083           \$         1,244,083           \$         1,244,083           \$         1,244,083           \$         1,244,083           \$         1,244,083      \$         1,244,08	631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Hanagement Fees         634       Contractual Services - Nanagement Fees         635       Contractual Services - Stelling/Collections         636       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Equipment         642       Bernal of Equipment         643       Small Tools         648       Computer & Electronic Expenses         650       Transportation Expenses         651       Insurance - Vehicle         653       Insurance - Other         660       Public Relations / Advertising Expense         666       Regulatory Commission Expense - Amortization of Rate Case Expense         667       Regulatory Commission Expense - Other         668       Water Resource Conservation Expense         667       Regulatory Commission Expense - Other         668       Water Resource Conservation Expense         667       Regulatory Commission Expense - Other         668       Water Resource Conservation Expens	\$           \$	3 15 22 47 47 88 88 133 60 23 3 3 5 30 148 15 41 24 10
	Deferred income Taxes           281         Accumulated Deferred income Taxes - Accelerated Depreciation         282           282         Accumulated Deferred income Taxes - Uberalized Depreciation         283           283         Accumulated Deferred income Taxes - Other         117           701         Organization         301           302         Franchises         303           303         Land and Land Rights         303           304         Structures and Improvements         305           305         Collecting and Impounding Reservoirs         306           306         Lakes, River and Other Intakes         307           307         Wells and Springs         308           308         Infiltration Galeries and Tunnels         309           309         Supply Mains         310         Power Generation Equipment           311         Pumping Equipment         311         311           320         Vater Treatment Equipment         333         333           331         Transmission and Distribution Mains         333         333         Aver/ces and Meter Installations	\$         6,296,523           \$         279,500           \$         279,500           \$         211           \$         2,177,511           \$         2,177,511           \$         2,177,511           \$         2,177,511           \$         1,213,711           \$         1,023,741           \$         1,223,711           \$         1,027,341           \$         1,207,341           \$         1,627,344           \$         3,645,944           \$         3,645,944           \$         3,645,944           \$         3,645,944           \$         3,645,944           \$         3,645,944           \$         3,645,944           \$         3,645,944           \$         3,655,119           \$         1,169,700           \$         1,244,083           \$         1,244,083           \$         1,244,083           \$         1,244,083           \$         1,244,083           \$         1,244,083           \$         1,244,083      \$         1,244,08	631       Contractual Services - Engineering         632       Contractual Services - Legal         633       Contractual Services - Management Fees         634       Contractual Services - Sung/Sampling         635       Contractual Services - Other         636       Contractual Services - Sulling/Collections         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         631       Gantractual Services - Other         632       Contractual Services - Other         633       Contractual Services - Other         641       Building/Real Property         642       Rental of Equipment         643       Small Tools         656       Insurance - Vehicle         657       Insurance - Vehicle         658       Insurance - Other         660       Public Relations / Advertsing Expense         661       Regulatory Commission Expense - Amortization of Rate Case Expense         662       Regulatory Commission Expense - Other         663       Water Resource Conservation Expense	\$           \$	3 15 15 27 47 47 47 47 47 47 47 47 47 4
	Deferred income Taxes           281           Accumulated Deferred income Taxes - Accelerated Depreciation           282           282           Accumulated Deferred income Taxes - Uberalized Depreciation           283           284           Accumulated Deferred income Taxes - Other           TP PART ACCOUNTS (301-348)           301           302           Arachises           303           304           Structures and improvements           305           306           Scollecting and Impounding Reservoirs           308           309           3010           Wells and Springs           302           303           304           Structures and Improvements           305           Scollecting eneration Equipment           309           Supply Mains           311           312           Owner Generation Equipment           320           Stribution Reservoirs and Standpipes           313           314           325           335           344	\$ 6,296,523 \$ 279,500 \$ 279,500 \$ 2177,511 \$	631       Contractual Services - Accounting         632       Contractual Services - Kacounting         633       Contractual Services - Management Fees         634       Contractual Services - Management Fees         635       Contractual Services - Other         636       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         631       Contractual Services - Other         641       Small Tools         642       Rental of Equipment         643       Song Tomsportation Expenses         650       Transportation Expenses         651       Insurance - Vehicle         652       Insurance - Other         663       Insurance - Other         664       Regulatory Commission Expense - Amortzation of Rate Case Expense         666       Regulatory Commission Expense - Other         668       Water Resource Conservation Expense         670       Bad Debt Expense         671.1       Cross Connection Control Program Expense         672.2       System Capacity Development Program Expense	\$           \$	1         1           1         1           2         2           3         1           4         1           1         1           2         2           3         3           1         1           4         1           1         1           1         1           2         1           1         1           2         2           2         2           2         2
	Deferred income Taxes           281         Accumulated Deferred income Taxes - Accelerated Depreciation         282           282         Accumulated Deferred income Taxes - Uberalized Depreciation         283           283         Accumulated Deferred income Taxes - Other         1117           701         Organization         301           302         Franchises         301           303         Land and Land Rights         302           304         Structures and Improvements         305           305         Collecting and Impounding Reservoirs         306           306         Lakes, Niver and Other Intakes         307           309         Supply Mains         3010         Power Generation Equipment           311         Pumping Equipment         303         Jarsmission and Distribution Mains           313         Transmission and Distribution Mains         333         Services           314         Meters and Meter Installations         335         Hydrants           328         Backflow Prevention Devices         339         Other Plant and Miscellaneous Equipment	\$         6,296,523           \$         279,500           \$         279,500           \$         211           \$         -           \$         2,177,511           \$         1,638,383           \$         4,766           \$         3,477,511           \$         1,723,711           \$         1,023,711           \$         1,023,711           \$         1,223,711           \$         1,223,711           \$         1,223,711           \$         1,223,711           \$         1,223,711           \$         1,223,711           \$         1,223,711           \$         1,223,711           \$         1,223,711           \$         1,223,711           \$         1,262,7341           \$         1,263,816           \$         1,240,815           \$         1,240,815           \$         1,240,915           \$         1,240,915           \$         1,200,712           \$         200,712	631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Hanagement Fees         634       Contractual Services - Sung/Sampling         635       Contractual Services - Sung/Sampling         636       Contractual Services - Suling/Collections         637       Contractual Services - Suling/Collections         638       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Equipment         643       Small Tools         648       Computer & Electronic Expenses         650       Iransportation Expenses         651       Insurance - Vehicle         652       Insurance - Vehicle         653       Insurance - Vehicle         656       Regulatory Commission Expense - Amortization of Rate Case Expense         667       Regulatory Commission Expense - Amortization of Rate Case Expense         668       Water Resource Conservation Expense         670       Bad Debt Expense         671       Lorss Connection Control Program Expense         671.2       Cross Connection Testins & Maintenance Services	\$           \$	3 15 22 47 47 88 88 1333 60 23 3 5 5 30 148 148 15 41 10 22 15 10 10 10 10 10 10 10 10 10 10

# <u>Notes</u>

Avion Water Company, Inc.

Notes and explanations:

## **Income Statement**

Avion Water Company, Inc.

400 Operating Revenue	\$	8,326,298
401 Operating Expenses	\$	5,476,787
401 Operating Expenses	Ų.	5,470,787
403 Depreciation Expense	\$	601,009
406 Amortization of Utility Plant Acquisition Adjustment	\$	-
407 Amortization Expense	\$	-
408 Taxes Other Than Income Taxes (total)	\$	558,905
409 Income Taxes	\$	615,565
410.1 Provision for Deferred Income Taxes - debit	\$	(276,620)
411.1 Provision for Deferred Income Taxes - credit	\$	-
412 Investment Tax Credit	\$	-
413 Income From Utility Plant Leased to Others	\$	-
419 Interest & Dividend Income	\$	186
427 Interest Expense	\$	282,703
428-429 Amortization of Premium/Discount on Debt	\$	-
414 Gains/Losses From Utility Property Disposition (net)	\$	1,428
433-434 Extraordinary Income/deductions (net)	\$	-
NET UTILITY OPERATING INCOME	\$	1,069,563
421 Nonutility Income	\$	-
, 415 Revenue From Merchandising, Jobbing, & Contracts	\$	78,632
426 Nonutility Expense	\$	18,290
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	\$	49,127
Net Income	\$	1,080,778
Act monie	<u>ب</u>	1,000,770

# Avion Water Compa Please do not submit to PUC until figures are balanced.

101	Utility Plant in Service (excluding CIAC)	\$ 52,443,781
	Accumulated Depreciation & Amortization	\$ 16,126,159
	Subtotal	
		<u> </u>
102-104	Other Utility Plant	\$ 177,359
105	Commission Approved Construction Work in Progress (CWIP)	\$ 25,194
114	Commission Approved Utility Plant Acquisition Adjustments	\$ 59,090
115	Accumulated Amortization of Commission Approved Acquisition Adjustments	\$-
190	Accumulated Deferred Income Taxes (asset)	\$-
	Subtotal	\$ 261,643
	Net Utility Plant	\$ 36,579,265
	Cash	\$ 591,462
	Special Deposits	\$ -
	Accounts Receivable	\$ 301,734
	Accumulated Provision for Uncollectible Accounts	\$ 30,173
	Notes Receivable	\$ 6,006
	Accounts & Notes Receivable from Associated Companies	\$ -
	Materials & Supplies Inventory	\$ 201,321
133-135 & 162-174	Miscellaneous Current & Accrued Assets & Prepayments	\$ 69,832
	Net Current & Accrued Assets	\$ 1,140,182
101 106	Deferred Debits	\$ 24,634
181-186	Deferred Debits	\$ 24,634
	Total Assets	\$ 37,744,081
		φ 07,7 1,001
252	Advances for Construction	\$ -
271	CIAC	\$ 24,457,997
272	Accumulated Amortization of CIAC	\$ 6,296,525
	Net CIAC & Advances for Construction	
		<u> </u>
121	Nonutility Property	\$-
122	Accumulated Depreciation & Amortization (Nonutility)	\$-
123-127	Miscellaneous Nonutility Investments	\$ -
	Nonutility Plant & Investment	\$-
		· · · · · · · · · · · · · · · · · · ·
	Long-Term Debt	\$ 7,940,333
231	Accounts Payable	\$ 95,439
231 232	Accounts Payable Notes Payable	\$ 95,439 \$ -
231 232 233	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies	\$ 95,439 \$ - \$ -
231 232 233 234	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies	\$ 95,439 \$ - \$ - \$ -
231 232 233 234 235	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits	\$ 95,439 \$ - \$ - \$ - \$ 1,500
231 232 233 234 235 235 236	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes	\$ 95,439 \$ - \$ - \$ - \$ 1,500 \$ (137,580)
231 232 233 234 235 235 236 237	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest	\$ 95,439 \$ - \$ - \$ 1,500 \$ (137,580) \$ 12,140
231 232 233 234 235 235 236 237	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities	\$ 95,439 \$ - \$ - \$ 1,500 \$ (137,580) \$ 12,140 \$ 57,164
231 232 233 234 235 235 236 237	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest	\$ 95,439 \$ - \$ - \$ 1,500 \$ (137,580) \$ 12,140 \$ 57,164
231 232 233 234 235 236 237 238-241	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Liabilities	\$ 95,439 \$ - \$ - \$ 1,500 \$ (137,580) \$ 12,140 \$ 57,164 \$ 7,968,996
231 232 233 234 235 236 237 238-241 251	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt	\$ 95,439 \$ - \$ - \$ 1,500 \$ (137,580) \$ 12,140 \$ 57,164 \$ 7,968,996 \$ -
231 232 233 234 235 236 237 238-241 251 253	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit	\$ 95,439 \$ - \$ - \$ 1,500 \$ (137,580) \$ 12,140 \$ 57,164 \$ 7,968,996 \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves	\$ 95,439 \$ - \$ - \$ 1,500 \$ (137,580) \$ 12,140 \$ 57,164 \$ 7,968,996 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit	\$ 95,439 \$ - \$ - \$ 1,500 \$ (137,580) \$ 12,140 \$ 57,164 \$ 7,968,996 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 253 261-265	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves	\$ 95,439 \$ - \$ - \$ 1,500 \$ (137,580) \$ 12,140 \$ 57,164 \$ 7,968,996 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 253 261-265 281	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization	\$ 95,439 \$ - \$ - \$ 1,500 \$ (137,580) \$ 12,140 \$ 57,164 \$ 7,968,996 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other	\$ 95,439 \$ - \$ - \$ 1,500 \$ (137,580) \$ 12,140 \$ 57,164 \$ 7,968,996 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282	Accounts Payable Notes Payable Notes Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation	\$ 95,439 \$ - \$ - \$ 1,500 \$ (137,580) \$ 12,140 \$ 57,164 \$ 7,968,996 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282	Accounts Payable Notes Payable Notes Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation	\$       95,439         \$       -         \$       -         \$       -         \$       -         \$       -         \$       1,500         \$       1,500         \$       12,140         \$       57,164         \$       7,968,996         \$       -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282	Accounts Payable Notes Payable Notes Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Other	\$ 95,439  \$ - \$ - \$ \$ 5 1,500  \$ (137,580)  \$ 12,140  \$ 57,164  \$ 7,968,996  \$ 5 - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 253 261-265 281 282 283 283	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Cother Total Liabilities Common Stock Issued	\$       95,439         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       1,500         \$       12,140         \$       57,164         \$       7,968,996         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       279,506         \$       8,248,502         \$       44,924
231 232 233 234 235 236 237 238-241 253 261-265 281 282 283 283 201 201 204	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued	\$       95,439         \$       -         \$       -         \$       -         \$       -         \$       -         \$       1,500         \$       12,140         \$       57,164         \$       7,968,996         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       279,506         \$       8,248,502         \$       -         \$       -         \$       -
231 232 233 234 235 236 237 238-241 253 261-265 281 282 283 283 201 201 204 201	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock	\$ 95,439 \$ - \$ - \$ 5 - \$ \$ 1,500 \$ (137,580) \$ 12,140 \$ 57,164 \$ 7,968,996 \$ - \$ - \$ - \$ - \$ 5 - \$ 5 - \$ 5 - \$ \$ - \$ 5 - \$ \$ - \$ - \$ \$ - \$ - \$ \$ -
231 232 233 234 235 236 237 238-241 253 261-265 281 282 283 283 201 201 204 207 211	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital	\$ 95,439 \$ - \$ - \$  \$ - \$ \$ 5 1,500 \$ (137,580) \$ (137
231 232 233 234 235 236 237 238-241 253 261-265 281 282 283 201 204 207 201 204 207 211 212	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock	\$       95,439         \$       -         \$       -         \$       -         \$       -         \$       1,500         \$       137,580)         \$       12,140         \$       57,164         \$       7,968,996         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       180,630         \$       -         \$       -
231 232 233 234 235 236 237 238-241 253 261-265 281 282 283 201 204 207 201 204 207 211 212 213	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Capital Stock Expense	\$ 95,439  \$ - \$ - \$ 5 - \$ 1,500  \$ (137,580)  \$ 12,140  \$ 57,164  \$ 7,968,996  \$ 5 - \$ - \$
231 232 233 234 235 237 238-241 251 253 261-265 281 282 283 201 201 204 207 201 204 207 201 204 207 201 204 207 201 204 207 201 204 207 201 204 207 201 204 207 205 205 205 205 205 205 205 205 205 205	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock Capital Stock Expense Appropriated Retained Earnings	\$ 95,439  \$ - \$ - \$ 5 - \$ \$ 1,500  \$ (137,580)  \$ 12,140  \$ 57,164  \$ 7,968,996  \$ 5 - \$ - \$
231 232 233 234 235 237 238-241 251 253 261-265 281 282 283 201 204 207 211 204 207 211 212 213 214 215	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Cuberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Prefired Stock Issued Premium on Capital Stock Capital Stock Expense Appropriated Retained Earnings Unappropriated Retained Earnings	\$ 95,439  \$ - \$ - \$ - \$ \$ - \$ \$ 1,500  \$ (137,580)  \$ 12,140  \$ 57,164  \$ 7,968,996  \$ 5 - \$ 5 - \$ - \$ - \$ - \$ - \$ - \$ - \$
231 232 233 234 235 236 237 238-241 253 261-265 281 282 283 261-265 281 282 283 201 204 207 211 212 213 211 212 213 214 215 216	Accounts Payable Notes Payable Notes Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued Preferred Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Stock Expense Appropriated Retained Earnings Unappropriated Retained Earnings Reacquired Capital Stock	\$       95,439         \$       -         \$       -         \$       -         \$       -         \$       -         \$       1,500         \$       11,7500         \$       12,140         \$       57,164         \$       7,968,996         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       180,630         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$ <t< td=""></t<>
231 232 233 234 235 236 237 238-241 253 261-265 281 282 283 261-265 281 282 283 201 204 207 211 212 213 211 212 213 214 215 216	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Cother Total Liabilities Common Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Capital Stock Expense Appropriated Retained Earnings Reacquired Capital Stock Proprietary Capital (Proprietorships & Partnerships Only)	\$       95,439         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       1,500         \$       12,140         \$       57,164         \$       7,968,996         \$       -
231 232 233 234 235 236 237 238-241 253 261-265 281 282 283 261-265 281 282 283 201 204 207 211 212 213 211 212 213 214 215 216	Accounts Payable Notes Payable Notes Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued Preferred Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Stock Expense Appropriated Retained Earnings Unappropriated Retained Earnings Reacquired Capital Stock	\$       95,439         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       1,500         \$       12,140         \$       57,164         \$       7,968,996         \$       -
231 232 233 234 235 236 237 238-241 253 261-265 281 282 283 261-265 281 282 283 201 204 207 211 212 213 211 212 213 214 215 216	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Cother Total Liabilities Common Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Capital Stock Expense Appropriated Retained Earnings Reacquired Capital Stock Proprietary Capital (Proprietorships & Partnerships Only)	\$       95,439         \$       -         \$       -         \$       -         \$       -         \$       -         \$       -         \$       1,500         \$       12,140         \$       57,164         \$       7,968,996         \$       -

Operating Revenues		
Flat Rate	\$	-
Metered - Residential	\$	6,561,397
Metered - Commercial	\$	799,030
Irrigation (including golf courses)	\$	372,174
Fire Protection	\$	29,048
Other Sales of Water	\$	28,417
Other Operating Revenue	\$ \$ \$ \$	536,232
Total Operating Revenues	\$	8,326,298
Operating Expenses		
Purchased Water	\$	267,361
Purchased Power	\$	898,402
Water Treatment	\$	47,246
Supplies and Expenses	\$	989,708
Repairs of Plant	\$	115,545
Administrative & General	\$ \$ \$ \$ \$	3,158,525
Total Operating Expenses	\$	5,476,787
Other Revenue Deductions		
Depreciation & Amortization	\$	601,009
Operating Income Taxes	\$	338,945
Other Operating Taxes	\$	558,905
Uncollectible Revenue/Bad Debt Expense	\$ \$ \$ \$	23,647
Total Revenue Deductions		1,522,506
Total Expenses and Deductions	\$	6,999,293
Other Income	\$	186
Interest on Long-Term Debt		
Other Interest Charges	\$	282,703
Other Income Deductions	\$ \$	276,620
Net Operating Income (or Loss)	\$	767,868

Assets & Other Debits		
Utility Plant	\$	52,443,781
Less: Depreciation & Amortization Reserve	\$	16,126,159
Other Property & Investments	\$	591,462
Materials and Supplies	\$ \$	201,321
Other Current & Accrued Assets	\$	609,042
Deferred Debits	\$ \$ \$	24,634
Total Assets & Other Debits	\$	37,744,081
Liabilities & Other Credits		
Capital/Common Stock	\$	150,554
Retained Earnings	\$	11,183,553
Long-Term Debt	\$	7,940,333
Customer Deposits	\$	1,500
Other Current & Accrued Liabilities	\$	27,163
Advances for Construction	\$	-
Other Deferred Credits	\$	-
Contributions in Aid of Construction	\$	18,161,472
Accumulated Deferred Income Taxes	\$ \$	279,506
Total Liabilities & Other Credits	\$	37,744,081
Average Number of Customers		
Flat Rate		-
Metered - Residential		12,522
Metered - Commercial		298
Irrigation (including golf courses)		791
Fire Protection		-
Other		-
Total Customers		13,611