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 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? No Yes, docket number:
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 PUC.FilingCenter@puc.oregon.gov
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

COMPANY SIZE (based on Annual Revenue)

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

FOR THE CALENDAR YEAR

2023

COMPANY NAME

Roats Water System, Inc.

OREGON PUBLIC UTILITY COMMISSION
PO BOX 1088
SALEM OR 97308-1088

INSTRUCTIONS

Roats Water System, Inc.

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 1st of the year following that for which the report is made. Attach the completed report in Excel ONLY with formulae intact and any supplementary pages to an email addressed to the following address: puc.filingcenter@puc.oregon.gov

- Interpret all accounting words and phrases in accordance with the USOA.
- Special or unusual entries and all discrepancies must be fully explained. 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 CONTACT RUSS BEITZEL AT 971-209-0533 OR EMAIL AT RUSSELL.BEITZEL@PUC.OREGON.GOV

OATH

Roats Water System, Inc.

Complete Address of Reporting Utility

Line 1:	61147 Hamilton Lane
Line 2:	
City:	Bend
State:	Oregon
Zip:	97702
phone:	(541) 382-3029
email:	bill@roatswater.com
fax:	(541) 382-2292
website:	www.roatswatersystem.com

Name and title of person responsible for report

William K. Roats Name: Title: President (541) 382-3029 Phone:

bill@roatswater.com Email:

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

	following information for the contact	t person regarding this report							
Name:	Charles F. Peters, CPA Retired								
Address:	61147 Hamilton Lane, Bend, OR. 97702								
Phone:	(541) 382-3029								
Email:	chuck@roatswater.com								
	he following information for where the utility's books and records are located								
	Roats Water System, Inc.								
Address:	61147 Hamilton Lane, Bend, OR. 97702								
Phone:	(541) 382-3029								
Email:	chuck@roatswater.com								
Provide the	following information of any audit g	roup reviewing records and/o	r operations						
Name:									
Address:									
Phone:									
Email:									
Date of original organization of the utility (month, day, year):									
	following information for all utility o	officers and directors	Phone #	Fmail					
Provide the	following information for all utility of Name	officers and directors Title	Phone #	Email bill@roatswater.com					
Provide the	following information for all utility of Name	officers and directors Title President	(541) 382-3029	bill@roatswater.com					
Provide the William K. R William C. R	following information for all utility of Name oats oats	officers and directors Title	(541) 382-3029 (541) 382-3029	bill@roatswater.com casey@roatswater.com					
Provide the William K. R William C. R Shirley Roat	following information for all utility of Name oats oats s	President Vice President Director	(541) 382-3029 (541) 382-3029 (541) 382-3029	bill@roatswater.com casey@roatswater.com shirley@roatswater.com					
Provide the William K. R William C. R	following information for all utility of Name oats oats s	officers and directors Title President Vice President	(541) 382-3029 (541) 382-3029	bill@roatswater.com casey@roatswater.com					
Provide the William K. R William C. R Shirley Roat	following information for all utility of Name oats oats s	President Vice President Director	(541) 382-3029 (541) 382-3029 (541) 382-3029	bill@roatswater.com casey@roatswater.com shirley@roatswater.com					
William K. R William C. R Shirley Roat Michelle R.	following information for all utility of Name oats oats s Berg	President Vice President Director Secretary /Treasurer	(541) 382-3029 (541) 382-3029 (541) 382-3029 (541) 382-3029	bill@roatswater.com casey@roatswater.com shirley@roatswater.com					
William K. R William C. R Shirley Roat Michelle R.	following information for all utility of Name oats oats s	President Vice President Director Secretary /Treasurer	(541) 382-3029 (541) 382-3029 (541) 382-3029 (541) 382-3029	bill@roatswater.com casey@roatswater.com shirley@roatswater.com					
William K. R William C. R Shirley Roat Michelle R.	following information for all utility of Name oats oats s Berg following information for legal coun	President Vice President Director Secretary /Treasurer sel, accountants, and others n	(541) 382-3029 (541) 382-3029 (541) 382-3029 (541) 382-3029 ot on utility's general payroll	bill@roatswater.com casey@roatswater.com shirley@roatswater.com michelle@roatswater.com					
Provide the William K. R William C. R Shirley Roat Michelle R.	following information for all utility of Name oats oats s Berg following information for legal coun	President Vice President Director Secretary /Treasurer sel, accountants, and others n	(541) 382-3029 (541) 382-3029 (541) 382-3029 (541) 382-3029 ot on utility's general payroll Phone #	bill@roatswater.com casey@roatswater.com shirley@roatswater.com michelle@roatswater.com					
Provide the William K. R William C. R Shirley Roat Michelle R. Provide the Wesley B. P	following information for all utility of Name oats oats s Berg following information for legal coun	officers and directors Title President Vice President Director Secretary /Treasurer sel, accountants, and others n Title CPA	(541) 382-3029 (541) 382-3029 (541) 382-3029 (541) 382-3029 ot on utility's general payroll Phone # (541) 382-4791	bill@roatswater.com casey@roatswater.com shirley@roatswater.com michelle@roatswater.com Email price@bendcpa.com					
Provide the William K. R William C. R Shirley Roat Michelle R. Provide the Wesley B. P	following information for all utility of Name oats oats s Berg following information for legal coun	officers and directors Title President Vice President Director Secretary /Treasurer sel, accountants, and others n Title CPA	(541) 382-3029 (541) 382-3029 (541) 382-3029 (541) 382-3029 ot on utility's general payroll Phone # (541) 382-4791	bill@roatswater.com casey@roatswater.com shirley@roatswater.com michelle@roatswater.com Email price@bendcpa.com					
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ORGANIZATION

Roats Water System, Inc.

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 THE NUMBER OF SHARES HELD BY EACH.

Part /	A: Sole Pro	prietorship	or Partnershi _l	р				
	Name of o	wner or part	tner					
1	Address							
1	% interest	or equity						
	Principal d	uty (if emplo	yed by compa	any)				
	Name of o	wner or part	tner					
_	Address							
2	% interest	or equity						
			yed by compa	any)				
	Name of o	wner or part	tner					
_	Address			•				
3	% interest	or equity						
	Principal d	uty (if emplo	yed by compa	any)				
	Name of o	wner or part	tner					
	Address			1				
4	% interest	or equity						
			yed by compa	any)				
		, , , ,		,,				
Part I	B: Corpora	tion						
	Name of st	ockholder/c	director/office	r		William	& Shirley Roats	
1	Title	President a	ind Director					
_	Address	61147 SW	Hamilton Lane	e Bend Or 97	7702			
	# shares ov	vned						84.00
	Name of st	ockholder/c	director/office	r		Wil	liam C. Roats	
2	Title	Vice Presid	ent					
2	Address	61147 SW	Hamilton Lane	e Bend Or 97	702			
	# shares ov	wned						15.00
	Name of st	ockholder/c	director/office	r		Mic	helle R Berg	
2	Title	Sec/Treasu						
3	Address	61147 SW	Hamilton Lane	Bend Or 97	702			
	# shares ov	wned						11.00
	Name of st	ockholder/c	director/office	r				
	Title		·					
4	Address							
	# shares ov	vned						
Part (es Outstandin	g				
	p			_	Common Stock	P	referred Stock	
			# shares	authorized	500	<u></u>		
		# 9	shares issued	at year end	110			
			r stated value	-				
	Dividend		er share durir	•				

AFFILIATED INTERESTS

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500.00 in any one year, entered into between the company and an affiliated business or financial organization, firm, partnership, or individual. An Affiliated Interest is defined, in part, as every corporation and/or person owning or holding directly or indirectly **5 percent** or more of the voting securities of the utility. For a complete definition of affiliated interest, 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
William K. Roats	Facility rents	Approved affiliated interest	\$ 126,036
William K. Roats	Salary, health insurance and retirement benefits	Approved affiliated interest	\$ 111,983
William C. Roats	Salary, health insurance and retirement benefits	Approved affiliated interest	\$ 104,876
Shirley Roats	Salary, health insurance and retirement benefits	Approved affiliated interest	\$ 79,271
Michelle Berg	Salary, health insurance and retirement benefits	Approved affiliated interest	\$ 113,257
			\$ 535,423

TOTAL \$ (535,423)

planations or Notes	

Roats Water System, Inc.

gal or cf

Consumption and Revenue

		# customers at	# customers at year	Total Quantity water	
	Act #	year beginning	end	sold	revenues
Unmetered (flat rate) water sales	460				
Metered sales to RESIDENTIAL customers	461.1	2,435	2,451	37,779,162	\$ 1,408,674
Metered sales to COMMERCIAL customers	461.2	554	545	15,662,708	\$ 429,555
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	2,977	2,997		\$ 17,533
Private fire protection revenue	462.2	86	86		\$ 15,370
Other Sales to public authorities	464				
Sales to irrigation customers	465	572	571		\$ 280,213
Sales for resale	466				
Water Sales to golf course/recreation revenue	467				
Special contract/agreement revenue	468	485	674	2,153,904	\$ 226,767
TOTAL		7,109	7,324	55,595,774	\$ 2,378,112

Revenue other than water sales

		Act #	revenues
Forfeited discounts		470	
Miscellaneous service revenues		471	\$ 2,058
Rents from water property		472	
Interdepartmental rents		473	
Other		474	
Cross Connection sales & services revenues		475	\$ 61,219
	Total		\$ 63,277

Total Operating Revenue \$ 2,441,389

Average Monthly Consumption and Bill

Average Monthly Consumption and Din			
		Average Monthly	Average Monthly
		Consumption per	Revenue per
	Act #	customer	customer
Unmetered (flat rate) water sales	460		
Metered sales to RESIDENTIAL customers	461.1	1288.687474	48.05137126
Metered sales to COMMERCIAL customers	461.2	2375.296937	65.1433121
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		0.489147417
Private fire protection revenue	462.2		14.89341085
Other Sales to public authorities	464		
Sales to irrigation customers	465		40.85928842
Sales for resale	466		
Water Sales to golf course/recreation revenue	467		
Special contract/agreement revenue	468	309.7359793	32.60957722

TAXES AND PROPERTY SALES

Act # TAXES OTHER THAN INCOME TAX

408.11	Property Tax	\$ 32,995
408.12	Payroll Tax	\$ 76,352
408.13	Other Tax Other Than Income Tax	\$ 6,953
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 116,300

Act # INCOME TAXES

409.1	Federal Income Tax	\$ 15,261
409.11	State Income Tax	\$ 3,598
409.13	Other Income Tax	
409.2	Nonutility Income Tax	
	TOTAL	\$ 18,859

Act # DEFERRED AND PROVISION FOR DEFERRED INCOME TAXES

410.1	Deferred Federal Income Taxes – Utility Operations	\$ 12,223
410.11	Deferred State Income Taxes – Utility Operations	\$ 5,650
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	\$ 17,873

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

Description		Amount		
Write off of asset replaced	\$	(4,653)		
Total	\$	(4,653)		

EXPENSES

Act #	:# Expense amo			
601	Salaries and Wages - employees	\$	399,355	
603	Salaries and Wages – officers, directors, and majority stockholders	\$	359,024	
604	Employee Pensions & Benefits	\$	139,997	
610	Purchased Water	\$	124,306	
611	Telephone/Communications	\$	21,321	
615	Purchased Power	\$	195,846	
616	Fuel for Power Production			
617	Utilities - Other (garbage, natural gas)	\$	7,650	
618	Chemicals & testing			
619	Office Supplies (excluding postage)	\$	17,968	
619.1	Postage	\$	746	
620	Materials & Supplies (O&M)	\$	37,581	
621	Repairs of Water Plant	\$	29,848	
631	Contractual Services - engineering	\$	6,899	
632	Contractual Services - accounting	\$	46,734	
633	Contractual Services - legal	\$	1,105	
634	Contractual Services - management	\$	-	
635	Contractual Services – testing / sampling	\$	9,609	
636	Contractual Services – labor	\$	15,996	
637	Contractual Services - billing/collections	\$	25,401	
638	Contractual Services - meter reading	\$	-	
639	Contractual Services - other	\$	14,715	
641	Rental of Building / Real Property	\$	128,436	
642	Rental of Equipment	\$	17,016	
643	Small Tools	\$	6,201	
648	Computer and electronic Expenses	\$	45,843	
650	Transportation Expenses	\$	78,780	
656	Insurance - Vehicle	\$	12,964	
657	Insurance – General Liability	\$	25,736	
658	Insurance – Workman's Compensation	\$	4,839	
659	Insurance – Other	\$	1,710	
660	Public Relation / Advertising Expense			
666	Amortization of Rate Case Expense			
667	Regulatory Commission Fee (Gross Rev Fee)	\$	10,036	
668	Conservation Expense	\$	2,569	
670	Bad Debt Expense	\$	1,148	
671.1	Cross Connection Control Program Expense	\$	5,284	
671.2	Cross Connection Testing & Maintenance Services	\$	53,484	
673	Training & Certification Expense	\$	5,046	
674	Consumer Confidence Report	\$	1,591	
675	Miscellaneous Expense	\$	29,879	
	TOTAL	\$	1,884,663	

PLANT

Roats Water System, Inc.

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

Act #		Beg Year Balance	Added during year	Retired during year	<u>Adjustments</u>	End of year balance	
301	Organization					\$ -	
302	Franchises					\$ -	
303	Land & land rights					\$ -	
304	Structures & improvements	\$ 530,711	\$ 52,884			\$ 583,595	
305	Collecting & impounding reservoirs					\$ -	
306	Lake, river & other intakes					\$ -	
307	Wells & springs	\$ 198,764				\$ 198,764	
308	Infiltration galleries & tunnels					\$ -	
309	Supply mains					\$ -	
310	Power generation equipment	\$ 133,054				\$ 133,054	
311	Pumping equipment	\$ 362,344	\$ 121,452	\$ 63,728		\$ 420,068	
320	Water treatment equipment					\$ -	
330	Distribution reservoirs & standpipes	\$ 482,406				\$ 482,406	
331	Transmission & distribution mains	\$ 4,118,778		\$ 197,520		\$ 3,921,258	
333	Services	\$ 446,092	\$ 11,009			\$ 457,101	
334	Meters & meter installations	\$ 289,398		\$ 61,049		\$ 228,349	
335	Hydrants	\$ 18,601	\$ 4,697			\$ 23,298	
336	Backflow prevention devices (utility owned)					\$ -	
339	Other plant & miscellaneous equipment					\$ -	
340	Office furniture & equipment	\$ 28,665	\$ 615		\$ (2,508)	\$ 26,772	
341	Transportation equipment	\$ 533,795	\$ 14,047	\$ 6,000	\$ 89,082	\$ 630,924	
343	Tools, shop & garage equipment	\$ 147,646	\$ 1,070			\$ 148,716	
344	Laboratory equipment					\$ -	
345	Power operated equipment	\$ 953,581	\$ 59,655	\$ 68	\$ (89,082)	\$ 924,086	
346	Communication equipment	\$ 96,400	\$ 636			\$ 97,036	
347	Electronic & computer equipment	\$ 44,425	\$ 17,829	\$ 600	\$ 2,508	\$ 64,162	
348	Miscellaneous equipment					\$ -	
_	TOTAL	\$ 8,384,660	\$ 283,894	\$ 328,965	\$ -	\$ 8,339,589	

Explanation of unusual changes in utility plant during the year:
Adjustments represent reclassification of asset to more appropriate classification.

CIAC AND ADVANCES

NOTE: Include ALL donated capital or contributions in aid of construction (CIAC) on this page.

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	\$ 2,530,156
Added during the year:	
Capacity charge	\$ 26,637
Main line extension charges	
Customer connection charges	\$ 6,459
Developer's property	
Other	
Retired during the year	\$ (211,662)
End of year balance	\$ 2,351,590
Accumulated Amortization of CIAC	
Beg of year balance	\$ 875,884
Add CIAC amortized during year	\$ 56,432
Subtract effects of CIAC disposals	\$ (211,662)
+/- other adjustments*	
Change in Accumulated Amortization during the year	\$ (155,230)
End of year balance	\$ 720,654
* Explain any adjustments:	

DEPRECIATION

Roats Water System, Inc.

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

		ann	ual depreciation	acc	dep balance beg	accr	uals booked to	plant retired charged		acc	dep balance
Act #			expense		of year		acc dep	to acc dep	Adjustments*	9	end of year
301	Organization										
302	Franchises										
303	Land & land rights										
304	Structures & improvements	\$	13,896	\$	162,418	\$	13,896			\$	176,314
305	Collecting & impounding reservoirs					\$	-			\$	-
306	Lake, river & other intakes					\$	-			\$	-
307	Wells & springs	\$	6,392	\$	135,864	\$	6,392			\$	142,256
308	Infiltration galleries & tunnels					\$	-			\$	-
309	Supply mains					\$	-			\$	-
310	Power generation equipment	\$	4,434	\$	16,868	\$	4,434			\$	21,302
311	Pumping equipment	\$	16,099	\$	136,999	\$	16,099	\$ 59,145		\$	93,953
320	Water treatment equipment					\$	-			\$	-
330	Distribution reservoirs & standpipes	\$	12,890	\$	328,136	\$	12,890			\$	341,026
331	Transmission & distribution mains	\$	82,014	\$	1,184,705	\$	82,014	\$ 197,520		\$	1,069,199
333	Services	\$	15,019	\$	145,627	\$	15,019			\$	160,646
334	Meters & meter installations	\$	10,823	\$	178,421	\$	10,823	\$ 61,049		\$	128,195
335	Hydrants	\$	451	\$	2,915	\$	451			\$	3,366
336	Backflow prevention devices (utility owned)					\$	-			\$	-
339	Other plant & miscellaneous equipment					\$	-			\$	-
340	Office furniture & equipment	\$	1,024	\$	10,882	\$	1,024			\$	11,906
341	Transportation equipment	\$	34,446	\$	425,567	\$	34,446	\$ 6,000		\$	454,013
343	Tools, shop & garage equipment	\$	6,226	\$	68,997	\$	6,226			\$	75,223
344	Laboratory equipment					\$	-			\$	-
345	Power operated equipment	\$	57,652	\$	586,437	\$	57,652	\$ 68		\$	644,021
346	Communication equip	\$	9,683	\$	44,583	\$	9,683			\$	54,266
347	Electronic & computer Equipment	\$	9,375	\$	13,817	\$	9,375	\$ 530		\$	22,662
348	Miscellaneous Equipment					\$	-			\$	-
	TOTAL	\$	280,424	\$	3,442,236	\$	280,424	\$ 324,312	\$ -	\$	3,398,348

*Explanation of any adjustments made:		
Explanation of any adjustments made.		

RETAINED EARNINGS

215 Una	opropriated Retained Earnings (beginning of year balance)	\$	1,868,634		
435 Bala	nce transferred from income	\$	106,187		
436 Appi	ropriations of Retained Earnings	\$	-		
437 Pref	erred Stock dividends declared	\$	-		
438 Com	mon Stock dividends declared	\$	-		
439 Adju	stments to Retained Earnings*				
,		,			
215 Una	opropriated Retained Earnings (as of year end)	\$	1,974,821		
* Explanation of any adjustments made to Retained Earnings					

Roats Water System, Inc.
For account information not already entered, please enter amounts below, if applicable.

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

		R DEBITS (101-190)					
Utility Plan		Likilla, Disabia Camina		0.220.500		245	D
		Utility Plant in Service Utility Plant Leased to Others	\$	8,339,589			Power Operated E Communication E
		Property Held for Future Use					Computer & elect
		Utility Plant Purchased or Sold				348	Miscellaneous Equ
		Construction Work in Progress - Commission Approved	\$	116,497			S (404-434)
		Accumulated Depreciation of Utility Plant in Service Accumulated Amortization of Utility Plant in Service	\$	3,398,348	Utility Ope		Come Operating Revenu
		Utility Plant Acquisition Adjustments				401	
		Accumulated Amortization of Utility Plant Acquisition Adjustments					Depreciation Expe
Other Prop		nvestments				406	Amortization of U
		Nonutility Property					Amortization Expe
		Accumulated Depreciation and Amortization of Nonutility Property				408	Taxes Other than
		Investment in Associated Companies Utility Investments				410	
		Other Investments				411	Provision for Defe
		Other Special Funds				412	Investment Tax Cr
Current & A							Income from Utilit
		Cash	\$	235,783		414	Gain/Loss from Ut
		Special Deposits Working Funds				415	
		Temporary Cash Investments	\$	867,069			Interest and Divid
		Customer Accounts Receivable	\$	242,614		421	Nonutility Income
		Other Accounts Receivable					Nonutility Expense
		Allowance for Uncollectible Accounts (Enter positive)					Extraordinary Inco
		Notes Receivable Accounts Receivable from Associated Companies			Tayes Anni		Extraordinary Ded Nonutility Income
		Notes Receivable from Associated Companies			ruxes rippi		Taxes Other than
		Plant Materials and Supplies	\$	50,383			Income Taxes - No
		Prepayments	\$	91,431			Provision for Defe
		Accrued Interest Receivable					Provision for Defe
Deferred D		Miscellaneous Current and Accrued Assets	\$	500	Interest Ex		Interest Expense
Deletted D		Unamortized Debt Discount and Expense					Amortization of D
	182	Extraordinary Property Losses					Amortization of P
		Miscellaneous Deferred Debits			Retained E		Account (435-439)
		Accumulated Deferred Income Taxes				435	
	ABILITIE	S, AND OTHER CREDITS (201-283)				436	
Equity	201	Common Stock Issued	ė	6,878		437 438	
		Common Stock Issued Preferred Stock Issued	\$	-		439	
		Premium on Capital Stock			OPERATING		UE ACCOUNTS (46
		Paid in Capital	\$	1,100,725		460	
		Discount on Capital Stock				461	1 Metered Sales to
		Capital Stock Expense				461	
		Appropriated Retained Earnings Unappropriated Retained Earnings	\$	1.974.821		461	3 Metered Sales to 4 Metered Sales to
		Reacquired Capital Stock	,	1,374,021			5 Metered Sales to
		Proprietary Capital					1 Public Fire Prote
Long Term	Debt					462.2	2 Private Fire Prot
		Bonds					Other Sales to Pub
		Advances from Associated Companies	\$	1,284,639			Sales to Irrigation Sales for Resale
Current and		Other Long-Term Debt ed Liabilities	٥	1,284,039			Interdepartmenta
		Accounts Payable	\$	62,660			Special Contract/A
	232	Notes Payable				470	Forfeited Discoun
		Accounts Payable to Associated Companies					Miscellaneous Ser
		Notes Payable to Associated Companies	Ś	3,791			Rents From Water
		Customer Deposits Accrued Taxes	Ś	23,203		474	Interdepartmenta Other Water Reve
		Accrued Interest	\$	55,668		475	Cross Connection
	238	Accrued Dividends					AINTENANCE EXP
		Matured Long-Term Debt			Source of S		nd Expenses
		Matured Interest	\$	12.000		601	
Deferred C		Miscellaneous Current and Accrued Liabilities	۶	13,800		603	Salaries and Wage Employee Pension
		Unamortized Premium on Debt					Purchased Water
		Advances for Construction	\$	-			Telephone/Comm
		Other Deferred Credits					Purchased Power
Operating I		1					Fuel for Power Pro
		Property Insurance Reserve Injuries and Damages Reserve				617 618	Utilities - Other Chemicals & testin
		Pensions and Benefits Reserve					Office Supplies (ex
		Miscellaneous Operating Reserves				619.1	Postage
Contributio		id of Construction	1	,			Materials and Sup
		Contributions in Aid of Construction	\$	2,351,590			Repairs to Water
Accumulate		Accumulated Amortization of CIAC rred Income Taxes	\$	720,654			Contractual Service Contractual Service
Accumulati		Accumulated Deferred Income Taxes - Accelerated Depreciation	\$	388,397			Contractual Service
		Accumulated Deferred Income Taxes - Liberalized Depreciation					Contractual Service
		Accumulated Deferred Income Taxes - Other				635	Contractual Service
WATER UT		ANT ACCOUNTS (301-348)		1			Contractual Service
		Organization	\$	-			Contractual Service
		Franchises Land and Land Rights	\$	-			Contractual Service Contractual Service
		Structures and Improvements	\$	583,595		641	
	305	Collecting and Impounding Reservoirs	\$	-		642	Rental of Equipme
		Lakes, River and Other Intakes	\$			643	
		Wells and Springs	\$	198,764		648	
		Infiltration Galleries and Tunnels Supply Mains	\$	-			Transportation Ex Insurance - Vehicl
		Power Generation Equipment	\$	133,054		657	
		Pumping Equipment	\$	420,068		658	
	320	Water Treatment Equipment	\$	-		659	Insurance - Other
		Distribution Reservoirs and Standpipes	\$	482,406			Public Relations /
		Transmission and Distribution Mains Services	\$	3,921,258		666	Regulatory Comm
		Meters and Meter Installations	\$	457,101 228,349			Regulatory Comm Water Resource C
		Hydrants	\$	23,298			Bad Debt Expense
	336	Backflow Prevention Devices	\$	-			Cross Connection
		Other Plant and Miscellaneous Equipment	\$	-			Cross Connection
		Office Furniture and Equipment	\$	26,772			System Capactiy D
		Transportation Equipment Tools, Shop and Garage Equipment	\$	630,924 148,716			Training & Certific Consumer Confide
		Laboratory Equipment	\$				Miscellaneous Exp

	345	Power Operated Equipment	\$	924,086
		Communication Equipment	\$	97,036
		Computer & electronic Equipment	\$	64,162
ON 45 A C		Miscellaneous Equipment	\$	
	rating In	S (404-434)		
ity opei		Operating Revenue	\$	2,441,389
		Operating Expenses	\$	1,884,663
		Depreciation Expense	\$	280,424
		Amortization of Utility Plant Acquisition Adjustment		
		Amortization Expense (no CIAC) Taxes Other than Income	<	116,300
		Income Taxes	\$	18,859
		Provision for Deferred Income Taxes - Debit	\$	17,873
	411	Provision for Deferred Income Taxes - Credit	\$	-
		Investment Tax Credit		
		Income from Utility Plant Leased to Others		(4.552)
		Gain/Loss from Utility Property Sales Revenues from Merchandising, Jobbing, and Contract Work	\$	(4,653)
		Cost and Expenses of Merchandising, Jobbing, and Contract Work		
		Interest and Dividend Income	\$	18,620
		Nonutility Income		
		Nonutility Expenses	\$	2,935
		Extraordinary Income		
es Annli		Extraordinary Deductions Nonutility Income and Deductions		
cs / tppii		Taxes Other than Income - Nonutility	\$	-
		Income Taxes - Nonutility	\$	-
		Provision for Deferred Income Taxes - Debit - Nonutility	\$	-
		Provision for Deferred Income Taxes - Credit - Nonutility	\$	
erest Exp		Interest Europea	¢	04.543
		Interest Expense Amortization of Debt Discount and Expense	\$	84,547
		Amortization of Debt Discount and Expense Amortization of Premium on Debt		
ained Ea		Account (435-439)		
	435	Balance Transferred from Income	\$	106,187
	436	Appropriations of Retained Earnings		
		Preferred Stock Dividends Declared	\$	
		Common Stock Dividends Declared Adjustment to Retained Earnings	\$	-
FRATING		UE ACCOUNTS (460-475)	ş	
		Unmetered Water Revenue	\$	
		1 Metered Sales to Residential Customers	\$	1,408,674
		2 Metered Sales to Commercial Customers	\$	429,555
		3 Metered Sales to Industrial Customers	\$	-
		4 Metered Sales to Public Authorities 5 Metered Sales to Multiple Family Dwellings	\$	
		1 Public Fire Protection	\$	17,533
		2 Private Fire Protection	\$	15,370
		Other Sales to Public Authorities	\$	
		Sales to Irrigation Customers	\$	280,213
	466	Sales for Resale	\$	-
		Interdepartmental Sales Special Contract/Agreement Revenue	\$	226,767
		Forfeited Discounts	\$	220,767
		Miscellaneous Service Revenues	\$	2,058
		Rents From Water Property		
	4/2		\$	-
	473	Interdepartmental Rents	\$	-
	473 474	Interdepartmental Rents Other Water Revenues	\$	
EDATION	473 474 475	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues		- - - 61,219
	473 474 475 N AND M	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675)		- - - 61,219
	473 474 475 N AND M upply ar	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues		- - - 61,219
	473 474 475 N AND M upply ar 601 603	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders	\$	399,355 359,024
	473 474 475 N AND M upply ar 601 603 604	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) of Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits	\$ \$ \$ \$	399,355 359,024 139,997
	473 474 475 N AND M upply ar 601 603 604 610	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water	\$ \$ \$ \$ \$	399,355 359,024 139,997 124,306
	473 474 475 N AND M upply ar 601 603 604 610 611	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) d d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications	\$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321
	473 474 475 N AND M upply ar 601 603 604 610 611 615	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) of the Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power	\$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321
	473 474 475 N AND M upply ar 601 603 604 610 611 615 616	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) of texpenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other	\$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321
	473 474 475 N AND M upply ar 601 603 604 610 611 615 616 617 618	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) dd & Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & Exeting	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 195,846 - - 7,650
	473 474 475 N AND M upply ar 601 603 604 610 611 615 616 617 618	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) d d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 195,846 - 7,650
	473 474 475 N AND M upply ar 601 603 604 610 611 615 616 617 618 619	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) of de Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 195,846 - 7,650 - 17,968 746
	473 474 475 N AND M upply ar 601 603 604 610 611 615 616 617 618 619 619.1	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) dd fxpenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 195,846 - 7,650 - 17,968 746 37,581
	473 474 475 N AND M upply ar 601 603 604 610 611 615 616 617 618 619 619.1 620 621	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) of texpenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 195,846 - 7,650 - 17,968 746
	473 474 475 N AND M upply ar 601 603 604 610 611 615 616 617 618 619 619.1 620 621 631	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) d d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Forduction Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Accounting	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 195,846 7,650 17,968 746 37,581 29,848 6,899 46,734
	473 474 475 N AND Mupply arm 601 603 604 610 611 615 616 617 618 619 620 621 631 632	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AIANTENANCE EXPENSE ACCOUNTS (601-675) of de Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 195,846 7,650 - 17,968 746 37,581 29,848 6,899
	473 474 475 475 475 475 475 475 475 475 475	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) d d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Management Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 195,846 - - 17,968 746 37,581 29,848 6,889 46,734 1,105
	473 474 475 4 AND N upply are upply	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) of the Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Aegineering Contractual Services - Aegineering Contractual Services - Aegineering Contractual Services - Legal Contractual Services - Testing/Sampling	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 211,321 195,846 - 7,650 - 17,968 746 37,581 29,848 6,899 46,734 1,105
	473 474 474 474 474 476 601 603 604 610 611 615 616 616 619 619 619 620 621 631 632 633 634 635 636 636	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) of de Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Testing/Sampling	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 159,846 15,846 17,650 17,968 37,581 4,105 6,839 46,734 1,105 15,9609
	473 474 474 474 601 601 601 611 615 616 616 617 618 619.1 631 632 633 634 635 636 637 638 638 638 638 638 638 638 638 638 638	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AIANTENANCE EXPENSE ACCOUNTS (601-675) of the Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Accounting Contractual Services - Legineering Contractual Services - Services - Meter Reading	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 17,550 17,650 17,666 37,581 1,105 1,5966 15,996 15,996 25,401
	473 474 475 475 475 475 475 475 475 475 475	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) d d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Heading Contractual Services - Magement Fees Contractual Services - Magement Fees Contractual Services - Magement Fees Contractual Services - Supplies Contractual Services - Supplies Contractual Services - Magement Fees Contractual Services - Supplies Contractual Services - Magement Fees Contractual Services - Billing/Collections Contractual Services - Other Contractual Services - Billing/Collections Contractual Services - Other Contractual Services - Other Contractual Services - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 195,846 17,680 17,968 37,581 29,848 4,105 9,609 15,996 25,401 14,715
	473 474 475 475 475 475 475 475 475 475 475	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) of the Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Angineering Contractual Services - Angineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Iden Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Heling/Collections Contractual Services - Meter Reading Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Heling/Real Property	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 159,846 7,650 17,968 7466 37,581 29,848 6,899 1,105 1,5966 1,105 1,5966 1,105 1,5966 1,105 1,4,715 1,4,715
	473 474 475 4 AND N M M M M M M M M M M M M M M M M M M	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AIANTENANCE EXPENSE ACCOUNTS (601-675) of de Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Accounting Contractual Services - Engineering Contractual Services - Legineering Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 159,846 17,968 7,650 37,581 4,105 9,6090 15,960 25,401 14,715 128,436
	473 474 AND N A AND N	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) d d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Froduction Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Testing/Sampling Contractual Services - High Collections Contractual Services - Bulling/Collections Contractual Services - High Collections Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 159,846 17,968 7,650 17,968 7,466 37,581 29,848 1,105 9,609 15,996 15,996 15,996 15,401 1,105 15,996 15,996 11,4,715 128,436 17,016
	473 474 475 47 475 47 475 47 475 47 475 47 475 47 475 47 475 47 475 47 475 47 475 475	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AIANTENANCE EXPENSE ACCOUNTS (601-675) of the Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Uillities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legal Contractual Services - Hongement Fees Contractual Services - Testing/Sampling Contractual Services - Billing/Collections Contractual Services - Meter Reading Contractual Services - Where Rental of Building/Real Property Rental of Guilping/Real Property Rental of Electronic Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 159,846 17,968 7466 37,581 5,984 6,889 46,734 1,105 15,996 25,401 14,715 128,436 17,016 6,201
	473 474 475 44 AND N A A A A A A A A A A A A A A A A A	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) d d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Froduction Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Testing/Sampling Contractual Services - High Collections Contractual Services - Bulling/Collections Contractual Services - High Collections Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 159,846 17,968 7466 37,581 5,984 6,889 46,734 1,105 15,996 25,401 14,715 128,436 17,016 6,201
	473 474 475 44 AND N A A A A A A A A A A A A A A A A A	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675)) d d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies (excluding postage) Postage Materials and Supplies (excluding to Materials and Supplies (excluding to Materials and Supplies (excluding Contractual Services - Legal Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Heaping Contractual Services - Services - Heaping Contractual Services - Management Fees Contractual Services - Management Fees Contractual Services - Services - Magement Fees Contractual Services - Heaping Contractual Services - Management Fees Contractual Services - Management Fees Contractual Services - Meter Reading Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 159,846
	473 474 475 475 475 475 475 475 475 475 475	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) d d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Froduction Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Testing/Sampling Contractual Services - Heading Collections Computer & Electronic Expenses Transportation Expenses Transportation Expenses Transportation Expenses Insurance - Workman's Compensation	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 159,846 7,650 746 37,581 29,848 6,899 11,105 9,609 15,996 12,446 17,016 128,436 17,016 6,201 128,436 4,339
	473 474 475 475 475 475 475 475 475 475 475	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AIANTENANCE EXPENSE ACCOUNTS (601-675) of the Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Ultilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Accounting Contractual Services - Heard Services - General Labing/Collections Contractual Services - Weter Reading Contractual Serv	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 17,650 7,650 7,650 37,581 1,105 1,596 25,401 14,715 128,436 170,666 170,666 170,666 170,666 170,666 170,666 170,666 170,666 170,666 170,666 170,666 170,766
	473 474 475 475 475 475 475 475 475 475 475	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675)) d d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 125,846 125,846 125,846 125,846 125,847 125,847 125,847 125,847 125,847 125,946 125,946 125,946 125,946 125,436 125,436 125,436 125,843
	473 474 475 475 475 475 475 475 475 475 475	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) of the Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Angineering Contractual Services - Angineering Contractual Services - Regineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Legal Contractual Services - Accounting Contractual Services - Heading Collections Contractual Services - Heading Collections Contractual Services - Meter Reading Contractual Services - Meter Reading Contractual Services - Belling Collections Contractual Services - Here Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Ceneral Liability Insurance - Vehicle Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 159,846
	4734 474 475 474 475 474 475 475 475 475 47	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675)) d d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 195,846 7,650 17,968 746 37,581 29,848 6,899 46,734 1,105 9,609 15,996 25,401 14,715 128,436 17,016 6,201 45,843 78,780 12,964 4,843 1,25,736 4,839
	473 474 474 474 475 475 475 475 475 475 475	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675)) d d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies (excluding postage) Postage Materials and Supplies (excluding postage) Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - House - Accounting Contractual Services - House - Accounting Contractual Services - House - Accounting Contractual Services - Billing/Collections Contractual Services - Management Fees Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Veneral Liability Insurance - Workman's Compensation Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 195,846 7,650 17,968 746 37,581 29,848 6,899 46,734 1,105 9,609 15,996 25,401 14,715 128,436 6,201 45,843 78,780 12,964 45,833 78,780 12,964 1,2105
	473 475 475 475 475 475 475 475 475 475 475	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675)) d d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Sersing/Sampling Contractual Services - Healt Contractual Services - Healt Contractual Services - Sersing/Sampling Contractual Services - Healt Contractual Services - H	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 195,846
	473 475 476 477 477 477 477 477 477 477 477 477	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) of de Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Regineering Contractual Services - Legal Contractual Services - Amangement Fees Contractual Services - Testing/Sampling Contractual Services - Water Plant Contractual Services - Water Plant Contractual Services - Wanagement Fees Contract	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 195,846 17,968 746 37,581 29,848 6,889 46,734 1,105 14,715 128,436 17,016 6,201 14,715 128,436 17,016 6,201 14,715 128,436 17,016 17,016 17,016 18,843 17,016 18,843 17,016 18,843 17,016 18,843 18,843 11,964 25,736 4,839 1,710 10,036 2,569
	473 475 475 475 475 475 475 475 475 475 475	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) d d Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies (excluding postage) Postage Materials and Supplies (excluding postage) Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Heading Contractual Services - Bulling/Collections Contractual Services - Bulling/Collections Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Vehicle Insurance - Workman's Compensation Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Cross Connection Testing Maintenance Services System Capacity Development Program Expense Cross Connection Testing Maintenance Services System Capacity Development Program Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 17,650 17,650 17,968 7,651 37,581 18,368 6,899 46,734 1,105 15,996 25,401 14,715 128,436 17,016 6,201 14,715 128,436 4,839 12,964 4,839 1,710 10,036 2,569 1,100 10,036 2,569 1,100 10,036 2,569 1,100 11,148
	473 475 475 475 475 475 475 475 475 475 475	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AIANTENANCE EXPENSE ACCOUNTS (601-675) of the Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (extuding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Regineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Mere Reading Contractual Services - Water Reading Contractual Services - Water Reading Contractual Services - Other Rental of Equipment Rental of Equipment Rental of Suiding/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 Regulatory Commission Expense And Debt Expense Cross Connection Testin & Maintenance Services System Gapacity Development Program Expense Cross Connection Testin & Maintenance Services System Gapacity Development Program Expense Cross Connection Testin & Maintenance Services System Gapacity Development Program Expense Cross Connection Testin & Maintenance Services System Gapacity Development Program Expense Cross Connection Testin & Maintenance Services System Gapacity Development Program Expense Cross Connection Testin & Maintenance Services System Gapacity Development Program Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 195,846
	473 475 475 475 475 475 475 475 475 475 475	Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) d d Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies (excluding postage) Postage Materials and Supplies (excluding postage) Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Heading Contractual Services - Bulling/Collections Contractual Services - Bulling/Collections Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Vehicle Insurance - Workman's Compensation Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Cross Connection Testing Maintenance Services System Capacity Development Program Expense Cross Connection Testing Maintenance Services System Capacity Development Program Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	399,355 359,024 139,997 124,306 21,321 159,846 7,466 37,581 7,466 37,581 1,105 1,7,968 7,466 17,016 1,105 14,715 12,848 1,105 12,848 1,105 12,848 1,105 12,848 1,105 12,848 1,105 12,848 1,105 12,848 1,105 12,848 1,101 1,1

NOTES Roats Water System, Inc. Notes and explanations:

INCOME STATEMENT

400	Operating Revenue	\$ 2,441,389
401	Operating Expenses	\$ 1,884,663
403	Depreciation Expense	\$ 223,992
406	Amortization of Utility Plant Acquisition Adjustment	\$ -
407	Amortization Expense	\$ -
408	Taxes Other Than Income Taxes (total)	\$ 116,300
409	Income Taxes	\$ 18,859
410.1	Provision for Deferred Income Taxes - debit	\$ 17,873
411.1	Provision for Deferred Income Taxes - credit	\$ -
412	Investment Tax Credit	\$ -
413	Income From Utility Plant Leased to Others	\$ -
419	Interest & Dividend Income	\$ 18,620
427	Interest Expense	\$ 84,547
	Amortization of Premium/Discount on Debt	\$ -
414	Gains/Losses From Utility Property Disposition (net)	\$ (4,653)
	Extraordinary Income/deductions (net)	\$ -
	NET UTILITY OPERATING INCOME	\$ 109,122
421	Nonutility Income	\$ -
415	Revenue From Merchandising, Jobbing, & Contracts	\$ -
426	Nonutility Expense	\$ 2,935
	Nonutility Taxes Other Than Income Tax	\$ -
	Nonutility Income Taxes	\$ -
	Nonutility Deferred Income Taxes	\$ -
	Nonutility Provision for Deferred Income Taxes Credit	\$ -
	Cost & Expense of Merchandising, Jobbing, Contracts	\$ -
	Net Income	\$ 106,187
		 3-7

Roats Water System

Please do not submit to PUC until figures are balanced.

101	Hallian Dienat in Commissa (constructions CIAC)	ć 0.220.500
	Utility Plant in Service (excluding CIAC)	\$ 8,339,589
108-110	Accumulated Depreciation & Amortization	\$ 3,398,348
	Subtotal	\$ 4,941,241
		F
	Other Utility Plant	\$ -
105	Commission Approved Construction Work in Progress (CWIP)	\$ 116,497
114	Commission Approved Utility Plant Acquisition Adjustments	\$ -
115	Accumulated Amortization of Commission Approved Acquisition Adjustments	\$ -
190	Accumulated Deferred Income Taxes (asset)	\$ -
	Subtotal	\$ 116,497
	Net Utility Plant	\$ 5,057,738
131	Cash	\$ 235,783
	Special Deposits	\$ -
	Accounts Receivable	\$ 242,614
	Accumulated Provision for Uncollectible Accounts	\$ -
	Notes Receivable	\$ -
		\$ -
	Accounts & Notes Receivable from Associated Companies	
	Materials & Supplies Inventory	\$ 50,383
133-135 & 162-1/4	Miscellaneous Current & Accrued Assets & Prepayments	\$ 959,000
	Net Current & Accrued Assets	\$ 1,487,780
181-186	Deferred Debits	\$ -
	Total Assets	\$ 6,545,518
		•
252	Advances for Construction	\$ -
271	CIAC	\$ 2,351,590
272	Accumulated Amortization of CIAC	\$ 720,654
	Net CIAC & Advances for Construction	, ,,,,,
	THE CIPIC A PROVINCES FOR CONSTRUCTION	7 1,030,330
121	Nonutility Property	\$ -
	Nonutility Property	
	Accumulated Depreciation & Amortization (Nonutility)	\$ -
123-127	Miscellaneous Nonutility Investments	\$ -
	Nonutility Plant & Investment	Ş -
221-224	Long-Term Debt	\$ 1,284,639
	Long-Term Debt Accounts Payable	\$ 1,284,639 \$ 62,660
231	-	
231 232	Accounts Payable	\$ 62,660
231 232 233	Accounts Payable Notes Payable	\$ 62,660 \$ -
231 232 233 234	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies	\$ 62,660 \$ - \$ - \$ -
231 232 233 234 235	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits	\$ 62,660 \$ - \$ - \$ - \$ 3,791
231 232 233 234 235 236	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203
231 232 233 234 235 236 237	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668
231 232 233 234 235 236 237	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	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800
231 232 233 234 235 236 237	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800
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	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800
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 Premium on Unamortized Debt	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800 \$ 1,443,761
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 Other Deferred Credit	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800 \$ 1,443,761
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 Other Deferred Credit Reserves	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800 \$ 1,443,761
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 Other Deferred Credit	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800 \$ 1,443,761
231 232 233 234 235 236 237 238-241 251 253 261-265	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	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800 \$ 1,443,761 \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265	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	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800 \$ 1,443,761 \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265	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	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800 \$ 1,443,761 \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265	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	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800 \$ 1,443,761 \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265	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	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800 \$ 1,443,761 \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265	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	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800 \$ 1,443,761 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 388,397
231 232 233 234 235 236 237 238-241 251 253 261-265	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-Other	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800 \$ 1,443,761 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 388,397
231 232 233 234 235 236 237 238-241 251 253 261-265	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-Other	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800 \$ 1,443,761 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 388,397
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283	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-Other Total Liabilities Common Stock Issued	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800 \$ 1,443,761 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,443,761
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283	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-Other Total Liabilities Common Stock Issued Preferred Stock Issued	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800 \$ 1,443,761 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207	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-Uberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800 \$ 1,443,761 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211	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 Premium on Capital Stock Other Paid in Capital	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800 \$ 1,443,761 \$ - \$ - \$ - \$ - \$ - \$ 1,432,158
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211 212	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 Premium on Capital Stock Other Paid in Capital Discount on Capital Stock	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800 \$ 1,443,761 \$ - \$ - \$ - \$ - \$ - \$ 1,432,158
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211 212 213	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued 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	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800 \$ 1,443,761 \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,800 \$ 1,443,761 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211 212 213 214	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-Uiberalized 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 Appropriated Retained Earnings	\$ 62,660 \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800 \$ 1,443,761 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211 212 213 214 215	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued 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-Uiberalized 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 Appropriated Retained Earnings Unappropriated Retained Earnings	\$ 62,660 \$ - \$ - \$ - \$ 3,791 \$ 23,203 \$ 55,668 \$ 13,800 \$ 1,443,761 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
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Operating Revenues		Assets & Other Debits	
Flat Rate	\$ -	Utility Plant	\$ 8,339,589
Metered - Residential	\$ 1,408,674	Less: Depreciation & Amortization Reserve	\$ 3,398,348
Metered - Commercial	\$ 429,555	Other Property & Investments	\$ 235,783
Irrigation (including golf courses)	\$ 280,213	Materials and Supplies	\$ 50,383
Fire Protection	\$ 32,903	Other Current & Accrued Assets	\$ 1,318,111
Other Sales of Water	\$ 226,767	Deferred Debits	\$ -
Other Operating Revenue	\$ 63,277	Total Assets & Other Debits	\$ 6,545,518
Total Operating Revenues	\$ 2,441,389		
		Liabilities & Other Credits	
Operating Expenses		Capital/Common Stock	\$ 1,107,603
Purchased Water	\$ 124,306	Retained Earnings	\$ 1,974,821
Purchased Power	\$ 195,846	Long-Term Debt	\$ 1,284,639
Water Treatment	\$ 9,609	Customer Deposits	\$ 3,791
Supplies and Expenses	\$ 514,680	Other Current & Accrued Liabilities	\$ 155,331
Repairs of Plant	\$ 29,848	Advances for Construction	\$ -
Administrative & General	\$ 1,010,374	Other Deferred Credits	\$ -
Total Operating Expenses	\$ 1,884,663	Contributions in Aid of Construction	\$ 1,630,936
		Accumulated Deferred Income Taxes	\$ 388,397
Other Revenue Deductions		Total Liabilities & Other Credits	\$ 6,545,518
Depreciation & Amortization	\$ 223,992		
Operating Income Taxes	\$ 36,732	Average Number of Customers	
Other Operating Taxes	\$ 116,300	Flat Rate	-
Uncollectible Revenue/Bad Debt Expense	\$ 1,148	Metered - Residential	2,451
Total Revenue Deductions	\$ 378,172	Metered - Commercial	545
Total Expenses and Deductions	\$ 2,262,835	Irrigation (including golf courses)	571
		Fire Protection	3,083
Other Income	\$ 18,620	Other	 674
Interest on Long-Term Debt		Total Customers	7,324
Other Interest Charges	\$ 84,547		
Other Income Deductions	\$ (17,873)		
Net Operating Income (or Loss)	\$ 130,500		