

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: OAR
Statute WESTWOOD ANNUAL REPORT CLASS C WATER UTILITY, RW36
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 Kay Words for this report. We use these to improve search results

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

RW36 2015 HILAND WC - WESTWOOD ANNUAL RESULTS OF OPERATIONS REPORT

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 3930 Fairview Industrial Drive SE, Salem, OR 97302.



ANNUAL RESULTS OF OPERATIONS REPORT

SELECT COMPANY SIZE (based on Annual Revenue)

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

FOR THE CALENDAR YEAR

2015

COMPANY NAME

Hiland WC - Westwood Village (Alsea Properties)

OREGON PUBLIC UTILITY COMMISSION PO BOX 2148 SALEM OR 97308-2148 REV 12/26/14

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 and any supplementary pages to an email addressed to the following address: puc.filingcenter@state.or.us.

• Interpret all accounting words and phrases in accordance with the USOA.

• Special or unusual entries and all discrepancies should be fully explained. If necessary, describe fully any unusual entries and discrepancies in a narrative explanation in the tab titled "Notes."

• If the utility has filed, or intends to file, a separate rate schedule in its tariff for non-contiguous portions of its water system, separate accounting for Operating Revenues, Operating Expense, Plant Investments, and related Reserve for Depreciation must be maintained by the utility for each portion of the water system relating to each separate rate schedule. This annual report, however, should include the combined financial data for the utility.

• Each incorporated utility is requested to file with this report a copy of its most recent annual report to stockholders, if one is prepared.

• All schedules that call for the balance at the beginning of the year should reflect the same end of year balance **exactly** as shown in the prior year's annual report. Any adjustments to the ending balances shown in the report for the previous year should be reflected in the current year's activity and reported along with an explanation in the annual report.

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

<u>Oath</u>

Hiland WC - Westwood Village (Alsea Properties)

Complete Address of Reporting Utility

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

Name and title of person responsible for report

Name:	Silas Olson		
Title:	General Manager		
Phone:	503-554-8333		
Email:	silas@hilandwater.com		

Oath & Signature

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

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

Information

Hiland WC - Westwood Village (Alsea Properties)

Provide the following information for the contact person regarding this report

Name:	Silas Olson
Address:	PO Box 699, Newberg, OR 97132
Phone:	503-554-8333
Email:	silas@hilandwater.com

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

Name:	Hiland Water Corp.
Address:	700 N. College St. Newberg, OR 97132
Phone:	503-554-8333
Email:	info@hilandwater.com

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

Name:	
Address:	
Phone:	
Email:	

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

10/1/1997

Provide the following information for all utility officers and directors

Name	Title	Phone #	Email
Melvin Olson	President	503-554-8333	mel@hilandwater.com
Micah Olson	Vice President	503-554-8333	micah@hilandwater.com
Silas Olson	Secretary / Treasurer	503-554-8333	silas@hilandwater.com
Marilyn Olson	Board Member	503-554-8333	marilyn@hilandwater.com
Matthew Olson	Board Member	503-554-8333	matt@hilandwater.com
Elijah Olson	Board Member	503-554-8333	elijaholson@yahoo.com
Seth Olson	Board Member	503-554-8333	sethoolson@gmail.com
Zachary Olson	Board Member	503-554-8333	zach@hilandwater.com
Aaron Olson	Board Member	503-554-8333	aaron@hilandwater.com

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

Name	Title	Phone #	Email
Want & Emery CPA's - Terry Emery	СРА	503-538-5023	terry@wantcpa.com
Greene & Markley - Gary Blacklidge	Legal Counsel	503-295-2668	garyblacklidge@greenemarkley.com
Olson, LLC - Christine Olson	Supplemental Contractor	541-948-2888	olsonllc@yahoo.com

Select business type	Select ownership type	Sele	ct 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 Proprietorship or Partnership

1	Name of ov	wner or part	ner	
	Address			
Т	% interest	or equity		
	Principal du	uty (if emplo	yed by compa	bany)
	Name of ov	wner or part	ner	
2	Address			
2	% interest	or equity		
	Principal duty (if employed by company)			
-	1			
	Name of owner or partner		ner	
3	Address			
5	% interest	or equity		
	Principal duty (if employed by company)			
	Name of owner or partner			
4	Address			
-	% interest	or equity		
	Principal duty (if employed by company)			

Part B: Corporation

1	Name of st	ockholder/d	lirector/officer	Melvin Olson		
	Title	President				
1	Address	4054 N. Ga	den Drive, Newberg, OR 97132			
	# shares ov	wned		15.00		
	Name of st	ockholder/d	lirector/officer	Marilyn Olson		
2	Title	Board Mem	iber	· · · · · · · · · · · · · · · · · · ·		
Address 4054 N. Garden Drive, Newberg, OR 97132				97132		
	# shares ov	wned		15.00		
	Name of stockholder/director/officer			Micah Olson		
2	Title	Vice Preside	ent			
3	Address	1404 Barcla	ay Way, Newberg, OR 971	32		
	# shares ov	ares owned		10.00		
	Name of st		lirector/officer	Silas Olson		
	Title	Secretary /				
4	Address	715 E. North Street, Newberg, OR 97132				
	# shares ov	wned		10.00		

Part C: Corporation - Shares Outstanding

<u>C</u>	ommon Sto	<u>ck Pi</u>	eferred Stock	<
# shares authorized	100		0	
# shares issued at year end	100		0	
Par or stated value per share:				
Dividends declared per share during the year:				

Affiliates

Hiland WC - Westwood Village (Alsea Properties)

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

Products or Services SOLD to Affiliated Interests

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

Products or Services PURCHASED from Affiliated Interests

Name of Affiliate	Description of product or service	Contract or Agreement effective date	Cost
Hiland Water Corp.	Labor, Administration, Operating costs	1/1/2015 \$	18,235
		\$	18,235

TOTAL \$ (18,235)

Explanations or Notes

Hiland WC - Westwood Village is wholly owned by Hiland Water Corp. As such, labor, indirect costs, and some other direct costs are channeled through Hiland Water Corp. in accordance with its approved affiliated interest agreement.

gal or cf **gal**

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	83	83	2,596,540	\$ 47,597
Metered sales to COMMERCIAL customers	461.2				
Metered sales to INDUSTRIAL customers	461.3				
Other metered sales to public authorities	461.4				
Metered sales to multiple family dwellings	461.5				
Public fire protection revenue	462.1				
Private fire protection revenue	462.2				
Other Sales to public authorities	464				
Sales to irrigation customers	465				
Sales for resale	466				
Water Sales to golf course/recreation revenue	467				
Special contract/agreement revenue	468				
TOTAL		83	83	2,596,540	\$ 47,59

Revenue other than water sales

		Act #	revenues
Forfeited discounts		470	
Miscellaneous service revenues		471	\$ 477
Rents from water property		472	
Interdepartmental rents		473	
Other		474	
Cross Connection sales & services revenues		475	
	Total		\$ 477

Total Operating Revenue \$ 48,074

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	2606.967871	47.787751
Metered sales to COMMERCIAL customers	461.2		
Metered sales to INDUSTRIAL customers	461.3		
Other metered sales to public authorities	461.4		
Metered sales to multiple family dwellings	461.5		
Public fire protection revenue	462.1		
Private fire protection revenue	462.2		
Other Sales to public authorities	464		
Sales to irrigation customers	465		
Sales for resale	466		
Water Sales to golf course/recreation revenue	467		
Special contract/agreement revenue	468		

Act # TAXES OTHER THAN INCOME TAX

408.11	Property Tax	\$ 387
408.12	Payroll Tax	
408.13	Other Tax Other Than Income Tax	
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 387

Act # INCOME TAXES

409.1	Federal Income Tax	\$ 191
409.11	State Income Tax	\$ 91
409.13	Other Income Tax	
409.2	Nonutility Income Tax	
	TOTAL	\$ 282

Act # DEFERRED AND PROVISION FOR DEFERRED INCOME TAXES

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

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

Description	Amount
Total	\$-

Act #		Expens	se amount
601	Salaries and Wages - employees	\$	12,108
603	Salaries and Wages – officers, directors, and majority stockholders	\$	-
604	Employee Pensions & Benefits	\$	443
610	Purchased Water	\$	-
611	Telephone/Communications	\$	161
615	Purchased Power	\$	946
616	Fuel for Power Production	\$	-
617	Utilities - Other (garbage, natural gas)	\$	6
618	Chemicals & testing	\$	-
619	Office Supplies (excluding postage)	\$	21
619.1	Postage	\$	256
620	Materials & Supplies (O&M)	\$	3,466
621	Repairs of Water Plant	\$	-
631	Contractual Services - engineering	\$	19
632	Contractual Services - accounting	\$	58
633	Contractual Services - legal	\$	-
634	Contractual Services - management	\$	943
635	Contractual Services – testing / sampling	\$	1,462
636	Contractual Services – labor	\$	261
637	Contractual Services - billing/collections	\$	208
638	Contractual Services - meter reading	\$	-
639	Contractual Services - other	\$	815
641	Rental of Building / Real Property	\$	782
642	Rental of Equipment	\$	189
643	Small Tools	\$	-
648	Computer and electronic Expenses	\$	50
650	Transportation Expenses	\$	579
656	Insurance - Vehicle	\$	86
657	Insurance – General Liability	\$	300
658	Insurance – Workman's Compensation	\$	78
659	Insurance – Other	\$	-
660	Public Relation / Advertising Expense	\$	-
666	Amortization of Rate Case Expense	\$	-
667	Regulatory Commission Fee (Gross Rev Fee)	\$	89
668	Conservation Expense	\$	-
670	Bad Debt Expense	\$	-
671.1	Cross Connection Control Program Expense	\$	-
671.2	Cross Connection Testing & Maintenance Services	\$	-
673	Training & Certification Expense	\$	121
674	Consumer Confidence Report	\$	-
675	Miscellaneous Expense	\$	849
	TOTAL	\$	24,296

<u>Plant</u>

Hiland WC - Westwood Village (Alsea Properties)

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	Retired during year	<u>Adjustments</u>	End of year balance
301	Organization					\$-
302	Franchises					\$-
303	Land & land rights	\$ 1,270	\$ 1,473			\$ 2,743
304	Structures & improvements	\$ 4,000				\$ 4,000
305	Collecting & impounding reservoirs					\$-
306	Lake, river & other intakes					\$-
307	Wells & springs	\$ 13,055				\$ 13,055
308	Infiltration galleries & tunnels					\$-
309	Supply mains	\$ 20,000				\$ 20,000
310	Power generation equipment					\$-
311	Pumping equipment	\$ 22,868	\$ 2,338			\$ 25,206
320	Water treatment equipment	\$ 7,510				\$ 7,510
330	Distribution reservoirs & standpipes	\$ 105,560				\$ 105,560
331	Transmission & distribution mains					\$-
333	Services					\$-
334	Meters & meter installations	\$ 8,892				\$ 8,892
335	Hydrants					\$-
336	Backflow prevention devices (utility owned)					\$-
339	Other plant & miscellaneous equipment	\$ 24,318				\$ 24,318
340	Office furniture & equipment	\$ 69				\$ 69
341	Transportation equipment					\$-
343	Tools, shop & garage equipment					\$-
344	Laboratory equipment					\$-
345	Power operated equipment					\$-
346	Communication equipment					\$-
347	Electronic & computer equipment					\$-
348	Miscellaneous equipment	\$ 7,466				\$ 7,466
	TOTAL	\$ 215,008	\$ 3,811	\$ -	\$-	\$ 218,819

Explanation of unusual changes in utility plant during the year:

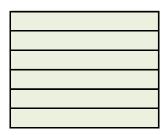
Advances for Construction

Beg of year balance Additions during year Subtractions during year End of year balance

\$	-	

Contributions in Aid of Construction

Beg of year balance Added during the year: Capacity charge Main line extension charges Customer connection charges Developer's property Other Retired during the year



\$

End of year balance

Accumulated Amortization of CIAC

Beg of year balance

Add CIAC amortized during year

Subtract effects of CIAC disposals

+/- other adjustments*

Change in Accumulated Amortization during the year

End of year balance

* Explain any adjustments:

\$	-

_

\$ -

Depreciation

Hiland WC - Westwood Village (Alsea Properties)

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		acc	dep balance
<u>Act #</u>		<u>expense</u>		<u>of year</u>		acc dep	to acc dep	Adjustments*	er	nd of year
301 Organization										
302 Franchises										
303 Land & land rights										
304 Structures & improvements			\$	4,000	\$	-			\$	4,000
305 Collecting & impounding reservoirs					\$	-			\$	-
306 Lake, river & other intakes					\$	-			\$	-
307 Wells & springs	\$	122	\$	11,864	\$	122			\$	11,986
308 Infiltration galleries & tunnels					\$	-			\$	-
309 Supply mains	\$	400	\$	14,833	\$	400			\$	15,233
310 Power generation equipment					\$	-			\$	-
311 Pumping equipment	\$	193	\$	20,032	\$	193			\$	20,225
320 Water treatment equipment	\$	376	\$	5,671	\$	376			\$	6,047
330 Distribution reservoirs & standpipes	\$	1,955	\$	96,883	\$	1,955			\$	98,838
331 Transmission & distribution mains					\$	-			\$	-
333 Services					\$	-			\$	-
334 Meters & meter installations			\$	8,892	\$	-			\$	8,892
335 Hydrants					\$	-			\$	-
336 Backflow prevention devices (utility owned)					\$	-			\$	-
339 Other plant & miscellaneous equipment	\$	811	\$	7,367	\$	811			\$	8,178
340 Office furniture & equipment			\$	69	\$	-			\$	69
341 Transportation equipment					\$	-			\$	-
343 Tools, shop & garage equipment					\$	-			\$	-
344 Laboratory equipment					\$	-			\$	-
345 Power operated equipment					\$	-			\$	-
346 Communication equip					\$	-			\$	-
347 Electronic & computer Equipment					\$	-			\$	-
348 Miscellaneous Equipment			\$	7,466	\$	-			\$	7,466
TOTAL	\$	3,857	\$	177,077	\$	3,857	\$-	\$-	\$	180,934

*Explanation of any adjustments made:

Retained Earnings

Hiland WC - Westwood Village (Alsea Properties)

2151Unappropriated Retained Earnings (beginning of year balance)	
215 Onappropriated Netamed Earnings (Segmining of year balance)	

435	Balance transferred from income	\$ 19,251
436	Appropriations of Retained Earnings	\$ -
437	Preferred Stock dividends declared	\$ -
438	Common Stock dividends declared	\$ -
439	Adjustments to Retained Earnings*	

215 Unappropriated Retained Earnings (as of year end)	\$ 19,251

Explanation of any adjustments made to Retained Earnings

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

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

10					
10	01 Utility Plant in Service	\$ 218,819	345 Power Operated Equipment	Ś	
10	02 Utility Plant Leased to Others		346 Communication Equipment	\$	
	03 Property Held for Future Use		347 Computer & electronic Equipment	\$	
	04 Utility Plant Purchased or Sold		348 Miscellaneous Equipment	\$	7
	05 Construction Work in Progress - Commission Approved	\$ 32,500	INCOME ACCOUNTS (404-434)		
	08 Accumulated Depreciation of Utility Plant in Service	\$ 180,934	Utility Operating Income		
	10 Accumulated Amortization of Utility Plant in Service		400 Operating Revenue	Ş	48
	14 Utility Plant Acquisition Adjustments		401 Operating Expenses	\$	24
	15 Accumulated Amortization of Utility Plant Acquisition Adjustments		403 Depreciation Expense	\$	
	& Investments 21 Nonutility Property		406 Amortization of Utility Plant Acquisition Adjustment 407 Amortization Expense (no CIAC)		
	22 Accumulated Depreciation and Amortization of Nonutility Property		400 Taxes Other than Income	¢	
	23 Investment in Associated Companies		409 Income Taxes	ş	
	24 Utility Investments		409 Income Taxes 410 Provision for Deferred Income Taxes - Debit	ş	
	25 Other Investments		410 Provision for Deferred Income Taxes - Debit 411 Provision for Deferred Income Taxes - Credit	ş	
	27 Other Special Funds		411 Provision for Deterred income raxes - credit	Ş	
	ed Assets		412 Investment Tax Credit 413 Income from Utility Plant Leased to Others		
	31 Cash		414 Gain/Loss from Utility Property Sales	¢	
	32 Special Deposits		415 Revenues from Merchandising, Jobbing, and Contract Work	~	
	34 Working Funds		416 Cost and Expenses of Merchandising, Jobbing, and Contract Work		
	35 Temporary Cash Investments		419 Interest and Dividend Income		
	41 Customer Accounts Receivable		421 Nonutility Income		
	42 Other Accounts Receivable		426 Nonutility Expenses		
	43 Allowance for Uncollectible Accounts (Enter positive)		433 Extraordinary Income		
	44 Notes Receivable		434 Extraordinary Deductions		
	45 Accounts Receivable from Associated Companies		Taxes Applicable to Nonutility Income and Deductions	1	
14	46 Notes Receivable from Associated Companies		408.2 Taxes Other than Income - Nonutility	\$	
15	51 Plant Materials and Supplies	\$ 2,413	409.2 Income Taxes - Nonutility	\$	
	62 Prepayments	,+15	410.2 Provision for Deferred Income Taxes - Debit - Nonutility	ş	
	71 Accrued Interest Receivable		411.2 Provision for Deferred Income Taxes - Credit - Nonutility	\$	
	74 Miscellaneous Current and Accrued Assets		Interest Expense	14	
ed Debits			427 Interest Expense		
	81 Unamortized Debt Discount and Expense		428 Amortization of Debt Discount and Expense		
	82 Extraordinary Property Losses		429 Amortization of Premium on Debt		
	86 Miscellaneous Deferred Debits		Retained Earnings Account (435-439)		
19	90 Accumulated Deferred Income Taxes		435 Balance Transferred from Income	\$	1
	TIES, AND OTHER CREDITS (201-283)		436 Appropriations of Retained Earnings		
	· · ·		437 Preferred Stock Dividends Declared	\$	
20	01 Common Stock Issued	\$ -	438 Common Stock Dividends Declared	\$	
	04 Preferred Stock Issued	\$ -	439 Adjustment to Retained Earnings	\$	
	07 Premium on Capital Stock		OPERATING REVENUE ACCOUNTS (460-475)		
21	11 Paid in Capital	\$ 21,047	460 Unmetered Water Revenue	\$	
21	12 Discount on Capital Stock		461 1 Metered Sales to Residential Customers	\$	4
21	13 Capital Stock Expense		461 2 Metered Sales to Commercial Customers	\$	
21	14 Appropriated Retained Earnings		461 3 Metered Sales to Industrial Customers	\$	
21	15 Unappropriated Retained Earnings	\$ 19,251	461 4 Metered Sales to Public Authorities	\$	
21	16 Reacquired Capital Stock		461 5 Metered Sales to Multiple Family Dwellings	\$	
21	18 Proprietary Capital		462.1 1 Public Fire Protection	\$	
erm Debt			462.2 2 Private Fire Protection	\$	
	21 Bonds		464 Other Sales to Public Authorities	\$	
	23 Advances from Associated Companies		465 Sales to Irrigation Customers	\$	
	24 Other Long-Term Debt		466 Sales for Resale	\$	
	rued Liabilities		467 Interdepartmental Sales	\$	
	31 Accounts Payable		468 Special Contract/Agreement Revenue	\$	
	32 Notes Payable		470 Forfeited Discounts	\$	
	33 Accounts Payable to Associated Companies		471 Miscellaneous Service Revenues	\$	
	34 Notes Payable to Associated Companies		472 Rents From Water Property	\$	
	35 Customer Deposits		473 Interdepartmental Rents		
			171 011 111 0	\$	
23	36 Accrued Taxes		474 Other Water Revenues	\$	
23	36 Accrued Taxes 37 Accrued Interest		475 Cross Connection Sales & Services Revenues		
23 23 23	36 Accrued Taxes 37 Accrued Interest 38 Accrued Dividends		475 Cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675)	\$	
23 23 23 23	36 Accrued Taxes 37 Accrued Interest 38 Accrued Dividends 39 Matured Long-Term Debt		475 [cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) Source of Supply and Expenses	\$	
23 23 23 23 24	36 Accrued Taxes 37 Accrued Interest 38 Accrued Dividends 39 Matured Long-Term Debt 40 Matured Interest		475 Cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) Source of Supply and Expenses 601 [Salaries and Wages - Employees	\$	1
23 23 23 24 24	36 Accrued Taxes 37 Accrued Interest 38 Accrued Dividends 39 Matured Long-Term Debt 40 Matured Interest 41 Miscellaneous Current and Accrued Liabilities		475 [Cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) Source of Supply and Expenses 601 [Salaries and Wages - Officers, Directors and Majority Stockholders 603 [Salaries and Wages - Officers, Directors and Majority Stockholders	\$ \$ \$	1
23 23 23 24 24 24 24 24 24	36 Accrued Taxes 37 Accrued Interest 38 Accrued Dividends 39 Matured Long-Term Debt 40 Matured Interest 41 Miscellaneous Current and Accrued Liabilities 5		475 [Cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) Source of Supply and Expenses 601 Salaries and Wages - Employees 603 Salaries and Wages - Officers, Directors and Majority Stockholders 604 [Employee Pensions and Benefits	\$ \$ \$ \$ \$	1
23 23 23 24 24 24 24 24 24 24 24 24 24 24 24 24	36 Accrued Taxes 37 Accrued Interest 38 Accrued Dividends 39 Matured Long-Term Debt 40 Matured Interest 41 Miscellaneous Current and Accrued Liabilities 5 5 13 Unamortized Premium on Debt	6 6	475 Cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) Source of Supply and Expenses 601 Salaries and Wages - Employees 603 Salaries and Wages - Officers, Directors and Majority Stockholders 604 Employee Pensions and Benefits 610 Purchased Water	\$ \$ \$ \$ \$ \$ \$	1
23 23 23 24 24 24 24 ed Credits 25 25	36 Accrued Taxes 37 Accrued Interest 38 Accrued Dividends 39 Matured Long-Term Debt 40 Matured Interest 41 Miscellaneous Current and Accrued Liabilities 5 1 51 Unamortized Premium on Debt 52 Advances for Construction	\$	475 [Cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) Source of Supply and Expenses 601 [Salaries and Wages - Officers, Directors and Majority Stockholders 603 [Salaries and Wages - Officers, Directors and Majority Stockholders 604 [Employee Pensions and Benefits 610 Purchased Watter 611 [Telephone/Communications	\$ \$ \$ \$ \$ \$ \$ \$ \$	1
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222 222 222 222 222 222 222 222 222 22	36) Accrued Taxes 37) Accrued Interest 38) Accrued Underds 39) Matured Long-Term Debt 40) Matured Interest 41) Miscellaneous Current and Accrued Liabilities 5 S 5 Jonanortized Premium on Debt 52) Advances for Construction 53) Other Deferred Credits 70 El Injuries and Damages Reserve 63) Pensions and Benefits Reserve 64) Miscellaneous Operating Reserves 74) Construction 71 Contributions in Aid of Construction 72 Accumulated Amoritzation of CIAC #erred Income Taxes S 81 Accumulated Deferred Income Taxes - Accelerated Depreciation 82 Accumulated Deferred Income Taxes - Other PLANT ACCOUNTS (301-348) OI 02) Granitise 03) Land Rights 04) Gallenis and Ingrounding Reservoirs 05) Collecting and Impounding Reservoirs 05) Collecting and Impounding Reservoirs 06) Collecting a	\$ 32,500 \$ 32,500 \$	475 Cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) Source of Supply and Expenses 601 Salaries and Wages - Officers, Directors and Majority Stockholders 604 Employee Fensions and Benefits 604 Employee Rensions and Benefits 610 Purchased Wages - Officers, Directors and Majority Stockholders 611 Purchased Wages - Officers, Directors and Majority Stockholders 612 Functional Wages - Officers, Directors and Majority Stockholders 613 Durchased Water 611 Felphone/Communications 615 Furchased Power 616 Furchased Power 617 Utilities - Other 618 Chemicals & Lesting 619 Office Supplies (excluding postage) 619.1 Portage 620 Materials and Supplies 631 Contractual Services - Accounting 632 Contractual Services - Legal 633 Contractual Services - Legal 634 Contractual Services - Setting/Sampling 635 Contractual Services - Setting/	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
222 223 222 222 222 222 222 222 222 222	36 Accrued Taxes 37 Accrued Interest 38 Accrued Interest 39 Matured Long-Term Debt 39 Matured Long-Term Debt 41 Miscellaneous Current and Accrued Liabilities 5 S 51 Unamortized Premium on Debt 52 Advances for Construction 53 Other Deferred Credits Ves S 51 Insurance Reserve 52 Inverse of Construction 53 Other Deferred Credits Ves S 54 Insurance Reserve 55 Miscellaneous Operating Reserves 56 Miscellaneous Operating Reserves 51 Construction 71 Construction 72 Accumulated Deferred Income Taxes - Accelerated Depreciation 82 Accumulated Deferred Income Taxes - Other PLANT ACCOUNTS (301-348) O1 91 Organization 92 Franchises 93 Indi Land Rights 94 Structures and Improvements 95 <	\$ 32,500 \$	475 [Cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) Source of Supply and Expenses 601 [Salaries and Wages - Office, Directors and Majority Stockholders 604 [Employee Pensions and Benefits 610 Purchased Water 611 [Telephone/Communications 615 Purchased Power 616 [Durchased Water 617 [Utilities: Other 618 [Demicals & Lessing 619 Office Supplies (excluding postage) 619 [Office Supplies (excluding postage) 619 [Office Supplies (excluding postage) 611 [Office Supplies (excluding postage) 612 [Repairs to Water Plant 613 [Contractual Services - Accounting 613 [Contractual Services - Legal 634 [Contractual Services - Suppling 635 [Contractual Services - Other 638 [Contractual Services - Other 631 [Contractual Services - Other 632 [Contractual Services - Other 633 [Contractual Services - Meter Reading 634 [Contractual Services - Other 635 [Contractual Services - Other 641 [Rental of Building/Real Property 642 [Rental of Equipment 643 [Small Tools 644 [Computer & Electronic E	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
222 223 222 222 222 222 222 222 222 222	36 Accrued Taxes 37 Accrued Interest 38 Accrued Interest 39 Matured Long-Term Debt 40 Matured Interest 41 Miscellaneous Current and Accrued Liabilities 5 S 5 Johnson Editorest 5 Johnson Editorest 61 Property Insurance Reserve 62 Invinces and Damages Reserve 63 Pensions and Benefits Reserve 63 Miscellaneous Operating Reserves 64 Ponstruction 71 Construction 72 Accumulated Deferred Income Taxes - Accelerated Depreciation 82 Accumulated Deferred Income Taxes - Other 72 Accumulated Deferred Income Taxes - Other 74 Christs 75 Coll rations 76 Structures and Improvements 77 Coll rations 78 Accumulated Springs 79 Orthology Springs 70 Franchises 71 Accumulated Deferred Income Taxes - Other 70 PuAreXCOUNT (301-348) </td <td>\$ 32,500 \$</td> <td>475 Cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) Source of Supply and Expenses 601 Salaries and Wages - Officers, Directors and Majority Stockholders 604 Employee Fensions and Benefits 604 Employee Rensions and Benefits 610 Purchased Wages - Officers, Directors and Majority Stockholders 611 Purchased Wages - Officers, Directors and Majority Stockholders 612 Functional Wages - Officers, Directors and Majority Stockholders 613 Durchased Water 611 Felphone/Communications 615 Furchased Power 616 Furchased Power 617 Utilities - Other 618 Chemicals & Lesting 619 Office Supplies (excluding postage) 619.1 Portage 620 Materials and Supplies 631 Contractual Services - Accounting 632 Contractual Services - Legal 633 Contractual Services - Legal 634 Contractual Services - Setting/Sampling 635 Contractual Services - Setting/</td> <td>\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$</td> <td></td>	\$ 32,500 \$	475 Cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) Source of Supply and Expenses 601 Salaries and Wages - Officers, Directors and Majority Stockholders 604 Employee Fensions and Benefits 604 Employee Rensions and Benefits 610 Purchased Wages - Officers, Directors and Majority Stockholders 611 Purchased Wages - Officers, Directors and Majority Stockholders 612 Functional Wages - Officers, Directors and Majority Stockholders 613 Durchased Water 611 Felphone/Communications 615 Furchased Power 616 Furchased Power 617 Utilities - Other 618 Chemicals & Lesting 619 Office Supplies (excluding postage) 619.1 Portage 620 Materials and Supplies 631 Contractual Services - Accounting 632 Contractual Services - Legal 633 Contractual Services - Legal 634 Contractual Services - Setting/Sampling 635 Contractual Services - Setting/	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
222 223 222 224 224 224 224 225 225 225 225 225	36 Accrued Taxes 37 Accrued Interest 38 Accrued Interest 39 Matured Long-Term Debt 39 Matured Long-Term Debt 41 Miscellaneous Current and Accrued Liabilities 5 S 51 Unamortized Premium on Debt 52 Advances for Construction 53 Other Deferred Credits Ves S 51 Insurance Reserve 52 Inverse of Construction 53 Other Deferred Credits Ves S 54 Insurance Reserve 55 Miscellaneous Operating Reserves 56 Miscellaneous Operating Reserves 51 Construction 71 Construction 72 Accumulated Deferred Income Taxes - Accelerated Depreciation 82 Accumulated Deferred Income Taxes - Other PLANT ACCOUNTS (301-348) O1 91 Organization 92 Franchises 93 Indi Land Rights 94 Structures and Improvements 95 <	\$ 32,500 \$	475 Cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) Source of Supply and Expenses 601 Salaries and Wages - Officers, Directors and Majority Stockholders 604 Employee Pensions and Benefits 610 Purchased Wages - Officers, Directors and Majority Stockholders 604 Employee Pensions and Benefits 610 Purchased Wages - Officers, Directors and Majority Stockholders 611 Telephone/Communications 615 Purchased Power 616 Furchased Power 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Portage 620 Materials and Supplies 631 Contractual Services - Accounting 632 Contractual Services - Regineering 633 Contractual Services - Stang/Sampling 634 Contractual Services - Selling/Collections 635 Contractual Services - Selling/Collections 638 Contractual Services - Meter Reading 639 Contractual Services - Meter 631 Small Too	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
222 223 222 222 222 224 224 224 224 225 225 225	36 Accrued Taxes 37 Accrued Interest 38 Accrued Interest 39 Matured Long-Term Debt 40 Matured Interest 41 Miscellaneous Current and Accrued Liabilities 51 Unamortized Premium on Debt 52 Advances for Construction 53 Other Deferred Credits 54 Jonstrate Reserve 55 Inproperty Insurance Reserve 56 Inprings and Damages Reserve 57 Miscellaneous Operating Reserves 58 Miscellaneous Operating Reserves 59 Miscellaneous Operating Reserves 50 Miscellaneous Operating Reserves 51 Accumulated Deferred Income Taxes - Accelerated Depreciation 51 Accumulated Deferred Income Taxes - Other 72 Accumulated Deferred Income Taxes - Other 81 Accumulated Deferred Income Taxes - Other 82 Accumulated Deferred Income Taxes - Other 93 Land and Land Rights Od Structures and Improvements 94 Structures and Improvements Of Wells and Springs 95 Collecting and Impound	\$ 32,500 \$	475 Cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) Source of Supply and Expenses 601 Salaries and Wages - Employees 601 Salaries and Wages - Officers, Directors and Majority Stockholders 604 Employee Pensions and Benefits 604 Employee Varer 611 Telephone/Communications 612 Furchased Power 613 Durchased Rever 614 Englise Reverse 615 Furchased Power 616 Furchased Reverse 617 Utilities - Other 618 Chemicals Reverse 619 Office Supplies (excluding postage) 620 Materials and Supplies 621 Repairs to Water Plant 632 Contractual Services - Accounting 633 Contractual Services - Testing/Sampling 634 Contractual Services - Testing/Sampling 635 Contractual Services - Other 636 Contractual Services - Other 637 Gothactual Services - Other 63	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
222 223 222 222 224 224 224 225 225 225 225 225	36) Accured Taxes 37) Accured Interest 38) Accured Interest 39) Matured Long-Term Debt 40) Matured Interest 41 Miscellaneous Current and Accured Liabilities 5 S 5 Jonarontized Premium on Debt 52 Advances for Construction 53 Other Deferred Credits 7 Contributions and Benefits Reserve 61 Property Insurance Reserve 62 Injuries and Damages Reserve 63 Pensions and Benefits Reserve 64 Most Construction 71 Contributions in Aid of Construction 72 Accurulated Deferred Income Taxes - Accelerated Depreciation 81 Accurulated Deferred Income Taxes - Other 71 Contributions (13:01-348) 72 Accurulated Deferred Income Taxes - Other 74 Contributions (3) 75 Collecting and Improwelling Escurulates <td>\$ 32,500 \$</td> <td>475 Cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) Source of Supply and Expenses 601 Salaries and Wages - Officers, Directors and Majority Stockholders 604 Employee Pensions and Benefits 604 Employee Pensions and Benefits 610 Purchased Wages - Officers, Directors and Majority Stockholders 604 Employee Pensions and Benefits 610 Purchased Power 611 Felphone/Communications 615 Furchased Power 616 Furchased Rever 617 Utilities - Other 618 Chemicals & Lesting 619 Office Supplies (excluding postage) 619.1 Portage 620 Materials and Supplies 631 Contractual Services - Regimeering 632 Contractual Services - Accounting 633 Contractual Services - Vengement Fees 634 Contractual Services - Management Fees 635 Contractual Services - Meter Reading 636 Contractual Services - Other 637</td> <td>\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$</td> <td></td>	\$ 32,500 \$	475 Cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) Source of Supply and Expenses 601 Salaries and Wages - Officers, Directors and Majority Stockholders 604 Employee Pensions and Benefits 604 Employee Pensions and Benefits 610 Purchased Wages - Officers, Directors and Majority Stockholders 604 Employee Pensions and Benefits 610 Purchased Power 611 Felphone/Communications 615 Furchased Power 616 Furchased Rever 617 Utilities - Other 618 Chemicals & Lesting 619 Office Supplies (excluding postage) 619.1 Portage 620 Materials and Supplies 631 Contractual Services - Regimeering 632 Contractual Services - Accounting 633 Contractual Services - Vengement Fees 634 Contractual Services - Management Fees 635 Contractual Services - Meter Reading 636 Contractual Services - Other 637	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
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222 222 222 222 222 222 222 222 222 22	36) Accured Taxes 37) Accured Interest 38) Accured Interest 39) Matured Long-Term Debt 40) Matured Interest 41 Miscellaneous Current and Accured Liabilities 5 S 5 Jonarontized Premium on Debt 52 Advances for Construction 53 Other Deferred Credits 7 Contributions and Benefits Reserve 61 Property Insurance Reserve 62 Injuries and Damages Reserve 63 Pensions and Benefits Reserve 64 Most Construction 71 Contributions in Aid of Construction 72 Accurulated Deferred Income Taxes - Accelerated Depreciation 81 Accurulated Deferred Income Taxes - Other 71 Contributions (13:01-348) 72 Accurulated Deferred Income Taxes - Other 74 Contributions (3) 75 Collecting and Improwelling Escurulates <td>\$ 32,500 \$</td> <td>475 Cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) Source of Supply and Expenses 601 Salaries and Wages - Officers, Directors and Majority Stockholders 604 Employee Fensions and Benefits 610 Durchased Wages - Officers, Directors and Majority Stockholders 604 Employee Pensions and Benefits 610 Purchased Wages - Officers, Directors and Majority Stockholders 611 Telephone/Communications 615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & Lesting 619 Office Supplies (excluding postage) 619.1 Portage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Accounting 632 Contractual Services - Management Fees 633 Contractual Services - Neangement Fees 634 Contractual Services - Meangement Fees 635 Contractual Services - Meangement Fees 636 Contractual Services</td> <td>\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$</td> <td></td>	\$ 32,500 \$	475 Cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) Source of Supply and Expenses 601 Salaries and Wages - Officers, Directors and Majority Stockholders 604 Employee Fensions and Benefits 610 Durchased Wages - Officers, Directors and Majority Stockholders 604 Employee Pensions and Benefits 610 Purchased Wages - Officers, Directors and Majority Stockholders 611 Telephone/Communications 615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & Lesting 619 Office Supplies (excluding postage) 619.1 Portage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Accounting 632 Contractual Services - Management Fees 633 Contractual Services - Neangement Fees 634 Contractual Services - Meangement Fees 635 Contractual Services - Meangement Fees 636 Contractual Services	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
222 222 222 222 222 222 222 222 222 22	36) Accrued Taxes 37) Accrued Interest 38) Accrued Interest 39) Matured Long-Term Debt 30) Matured Long-Term Debt 41) Miscellaneous Current and Accrued Liabilities 5 S 51 Unamortized Premium on Debt 52 Advances for Construction 53 Other Deferred Credits 54 Jonstrong Energy 55 Infire Sand Damages Reserve 62 Injuries and Damages Reserve 63 Pensions and Benefits Reserve 65 Miscellaneous Operating Reserves 61 Montered Taxes 71 Contribution in Aid of Construction 72 Accumulated Deferred Income Taxes - Accelerated Depreciation 83 Accumulated Deferred Income Taxes - Other PLANT ACCOUNTS (301-348) O1 organization 61 Gradition 62 Indiruston 63 Starctures and Improvements 64 Sturbures and Other Intakes 70 Wels and Springs 60 Elakes, River and Other Intakes	\$ 32,500 \$	475 Cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) Source of Supply and Expenses 601 Salaries and Wages - Employees 603 Salaries and Wages - Officer, Directors and Majority Stockholders 604 Employee Pensions and Benefits 610 Purchased Water 611 Telephone/Communications 615 Purchased Water 616 Furchased Power 617 Utilities - Other 618 Chemicals & Lesting 619 Office Supplies (excluding postage) 619.1 Portage 620 Materials and Supplies 621 Repairs to Water Plant 632 Contractual Services - Accounting 633 Contractual Services - Recounting 633 Contractual Services - Services 634 Contractual Services - Services 635 Contractual Services - Other 637 Contractual Services - Other 638 Contractual Services - Other 639 Contractual Services - Meter Reading 639 Contractual Services - Meter <	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
222 222 222 222 222 222 222 222 222 22	36 Accrued Taxes 37 Accrued Interest 38 Accrued Interest 39 Matured Long-Term Debt 40 Matured Interest 41 Miscelaneous Current and Accrued Liabilities 51 Unamortized Premium on Debt 52 Advances for Construction 53 Other Defered Credits 78 S 61 Property Insurance Reserve 62 Injuries and Damages Reserve 63 Pensions and Benefits Reserve 64 Miscellaneous Operating Reserves 71 Construction 72 Accumulated Deferred Income Taxes - Accelerated Depreciation 82 Accumulated Deferred Income Taxes - Other 81 Accumulated Deferred Income Taxes - Other 81 Accumulated Deferred Income Taxes - Other 81 Accumulated Deferred Income Taxes - Other 92 Accumulated Deferred Income Taxes - Other 93 Land and Land Rights 94 Structures and Improvements 95 Collecting and Impounding Reservoirs 96 Lakes, River and Other Intakes	\$ 32,500 \$ 32,500 \$	475 Cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) Source of Supply and Expenses 601 Salaries and Wages - Officers, Directors and Majority Stockholders 604 Employee Pensions and Benefits 610 Durchased Wages - Officers, Directors and Majority Stockholders 604 Employee Pensions and Benefits 610 Purchased Wages - Officers, Directors and Majority Stockholders 611 Telephone/Communications 615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & Lesting 619 Office Supplies (excluding postage) 619.1 Portage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Accounting 632 Contractual Services - Management Fees 633 Contractual Services - Neangement Fees 634 Contractual Services - Meangement Fees 635 Contractual Services - Meangement Fees 636 Contractual Services	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
222 222 222 222 222 222 222 222 222 22	36) Accrued Taxes 37) Accrued Interest 38) Accrued Interest 39) Matured Long-Term Debt 30) Matured Long-Term Debt 41) Miscellaneous Current and Accrued Liabilities 5 S 51 Unamortized Premium on Debt 52 Advances for Construction 53 Other Deferred Credits 54 Jonstrong Energy 55 Infire Sand Damages Reserve 62 Injuries and Damages Reserve 63 Pensions and Benefits Reserve 65 Miscellaneous Operating Reserves 61 Montered Taxes 71 Contribution in Aid of Construction 72 Accumulated Deferred Income Taxes - Accelerated Depreciation 83 Accumulated Deferred Income Taxes - Other PLANT ACCOUNTS (301-348) O1 organization 61 Gradition 62 Indiruston 63 Starctures and Improvements 64 Sturbures and Other Intakes 70 Wels and Springs 60 Elakes, River and Other Intakes	\$ 32,500 \$ 32,500 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	475 Cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) Source of Supply and Expenses 601 Salaries and Wages - Officers, Directors and Majority Stockholders 604 Employee Pensions and Benefits 610 Purchased Wages - Officers, Directors and Majority Stockholders 604 Employee Pensions and Benefits 610 Purchased Wages - Officers, Directors and Majority Stockholders 611 Telephone/Communications 615 Purchased Power 616 Furchased Power 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Portage 620 Materials and Supplies 631 Contractual Services - Accounting 632 Contractual Services - Regineering 633 Contractual Services - Itegian 634 Contractual Services - Regineering 635 Contractual Services - Itegian 636 Contractual Services - Regineering 637 Contractual Services - Heat 638 Contractual Services - Heat </td <td>\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$</td> <td></td>	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
222 223 222 222 224 222 224 225 225 225 225 225	36 Accrued Taxes 37 Accrued Interest 38 Accrued Interest 39 Matured Long-Term Debt 40 Matured Interest 41 Miscelaneous Current and Accrued Liabilities 51 Unamortized Premium on Debt 52 Advances for Construction 53 Other Defered Credits 78 S 61 Property Insurance Reserve 62 Injuries and Damages Reserve 63 Pensions and Benefits Reserve 64 Miscellaneous Operating Reserves 71 Construction 72 Accumulated Deferred Income Taxes - Accelerated Depreciation 82 Accumulated Deferred Income Taxes - Other 81 Accumulated Deferred Income Taxes - Other 81 Accumulated Deferred Income Taxes - Other 81 Accumulated Deferred Income Taxes - Other 92 Accumulated Deferred Income Taxes - Other 93 Land and Land Rights 94 Structures and Improvements 95 Collecting and Impounding Reservoirs 96 Lakes, River and Other Intakes	\$ 32,500 \$ 32,500 \$	475 [Cross Connection Sales & Services Revenues OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) Source of Supply and Expenses 601 [Salaries and Wages - Employees 603 [Salaries and Wages - Employees, Directors and Majority Stockholders 604 [Employee Pensions and Benefits 605 [Directors and Wages - Officer, Directors and Majority Stockholders 604 [Employee Pensions and Benefits 615 [Purchased Water 615 [Purchased Power 616 [Fuel for Power Production 617 [Utilities - Other 618 [Chemicals & testing 619 [Office Supplies (excluding postage) 619.1 [Postage 620 [Materials and Supplies 621 Repairs to Water Plant 621 Contractual Services - Engineering 632 Contractual Services - Suppliang 633 Contractual Services - Testing/Sampling 634 Contractual Services - Other 635 Contractual Services - Other 636 [Contractual Services - Other 637 [Contractual Services - Other 638 [Contractual Services - Other 641 Rental of Equipment 643 [Small Tools 648 [Computer & Electronic Expenses 650 [Insurance - Vehicle 651 [Insurance - Other<	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	

<u>Notes</u>

Hiland WC - Westwood Village (Alsea Properties)

Notes and explanations:

Income Statement

Hiland WC - Westwood Village (Alsea Properties)

400 Operating Revenue	\$	48,074
401 Operating Expenses	C c	24.206
401 Operating Expenses	\$	24,296
403 Depreciation Expense	\$	3,857
406 Amortization of Utility Plant Acquisition Adjustment	\$	-
407 Amortization Expense	\$	-
408 Taxes Other Than Income Taxes (total)	\$	387
409 Income Taxes	\$	282
410.1 Provision for Deferred Income Taxes - debit	\$	-
411.1 Provision for Deferred Income Taxes - credit	\$	-
412 Investment Tax Credit	\$	-
	i	
413 Income From Utility Plant Leased to Others	\$	-
419 Interest & Dividend Income	\$	-
427 Interest Expense	\$	-
428-429 Amortization of Premium/Discount on Debt	\$	-
414 Gains/Losses From Utility Property Disposition (net)	\$	-
433-434 Extraordinary Income/deductions (net)	\$	-
NET UTILITY OPERATING INCOME	\$	19,251
421 Nonutility Income	\$	
415 Revenue From Merchandising, Jobbing, & Contracts	\$	
413 Revenue From Merchanusing, Jobbing, & Contracts	Ş	-
426 Nonutility Expense	\$	-
408.2 Nonutility Taxes Other Than Income Tax	\$	-
409.2 Nonutility Income Taxes	\$	-
410.2 Nonutility Deferred Income Taxes	\$	-
411.2 Nonutility Provision for Deferred Income Taxes Credit	\$	-
416 Cost & Expense of Merchandising, Jobbing, Contracts	\$	-

Net Income

\$

19,251

Hiland WC - Westwo

		ć	
	Utility Plant in Service (excluding CIAC)	\$	218,819
108-110	Accumulated Depreciation & Amortization	\$	180,934
	Subtotal	Ş	37,885
102-104	Other Utility Plant	\$	-
	Commission Approved Construction Work in Progress (CWIP)	\$	32,500
	Commission Approved Utility Plant Acquisition Adjustments	\$	-
115	Accumulated Amortization of Commission Approved Acquisition Adjustments	\$	-
190	Accumulated Deferred Income Taxes (asset)	\$	-
	Subtotal	\$	32,500
	Net Utility Plant	\$	70,385
131	Cash	Ś	-
	Special Deposits	\$	-
	Accounts Receivable	\$	-
143	Accumulated Provision for Uncollectible Accounts	\$	-
144	Notes Receivable	\$	-
145-146	Accounts & Notes Receivable from Associated Companies	\$	-
	Materials & Supplies Inventory	\$	2,413
133-135 & 162-174	Miscellaneous Current & Accrued Assets & Prepayments	\$	-
	Net Current & Accrued Assets	Ş	2,413
181-186	Deferred Debits	\$	-
	T 1.1 A	<i>.</i>	72 700
	Total Assets	\$	72,798
252	Advances for Construction	\$	-
271	CIAC	\$	-
272	Accumulated Amortization of CIAC	\$	-
	Net CIAC & Advances for Construction	\$	-
101	Nonutility Property	ć	
	Nonutility Property	\$ \$	-
	Accumulated Depreciation & Amortization (Nonutility) Miscellaneous Nonutility Investments	\$	-
125 12,	Nonutility Plant & Investments	-	-
	,		
221-224	Long-Term Debt	\$	-
231	Accounts Payable	\$	-
232	Notes Payable	\$	-
233	Accounts Payable to Affiliated Companies	\$	-
234	Notes Payable to Affiliated companies	\$	-
235	Customer Deposits	\$	-
236	Accrued Taxes	\$	-
237	Accrued Interest	\$	-
238-241	Miscellaneous Current and Accrued Liabilities	\$	-
	Liabilities	\$	-
251	Premium on Unamortized Debt	\$	
	Other Deferred Credit	\$	32,500
	Reserves	\$	-
201 200	Other		32,500
	Accumulated Deferred Income Taxes-Accelerated Amortization	\$	-
	Accumulated Deferred Income Taxes-Liberalized Depreciation	\$	-
283	Accumulated Deferred Income Taxes-Other	\$ \$	-
	Total Liabilities	-	32,500
			-,0
	Common Stock Issued	\$	-
	Preferred Stock Issued	\$	-
	Premium on Capital Stock	\$	-
	Other Paid in Capital	\$	21,047
	Discount on Capital Stock	\$	-
	Capital Stock Expense	\$	-
	Appropriated Retained Earnings	\$	
	Unappropriated Retained Earnings	\$	19,251
	Reacquired Capital Stock	\$ \$	-
218	Proprietary Capital (Proprietorships & Partnerships Only) Total Equity		
	i otal Equity	Ş	40,298

Operating Revenues		
Flat Rate	\$	-
Metered - Residential	\$	47,597
Metered - Commercial	\$	-
Irrigation (including golf courses)	\$	-
Fire Protection	\$	-
Other Sales of Water	\$	-
Other Operating Revenue	\$ \$ \$ \$ \$	477
Total Operating Revenues	\$	48,074
Operating Expenses		
Purchased Water	\$	-
Purchased Power	\$	946
Water Treatment	\$	1,462
Supplies and Expenses	\$	7,032
Repairs of Plant	\$	-
Administrative & General	\$ \$ \$ \$ \$	14,856
Total Operating Expenses	\$	24,296
Other Revenue Deductions		
Depreciation & Amortization	\$	3,857
Operating Income Taxes	\$	282
Other Operating Taxes	\$	387
Uncollectible Revenue/Bad Debt Expense	\$ \$ \$ \$	-
Total Revenue Deductions	\$	4,526
Total Expenses and Deductions	\$	28,822
Other Income	\$	-
Interest on Long-Term Debt		
Other Interest Charges	\$	-
Other Income Deductions	\$ \$ \$	-
Net Operating Income (or Loss)	\$	19,251

Assets & Other Debits		
Utility Plant	\$	218,819
Less: Depreciation & Amortization Reserve	\$	180,934
Other Property & Investments		-
Materials and Supplies	\$	2,413
Other Current & Accrued Assets	\$	32,500
Deferred Debits	\$ \$ \$ \$	-
Total Assets & Other Debits	\$	72,798
Liabilities & Other Credits		
Capital/Common Stock	\$	21,047
Retained Earnings	\$	19,251
Long-Term Debt	\$	-
Customer Deposits	\$	-
Other Current & Accrued Liabilities	\$	-
Advances for Construction	\$	-
Other Deferred Credits	\$	32,500
Contributions in Aid of Construction	\$	-
Accumulated Deferred Income Taxes	\$ \$	-
Total Liabilities & Other Credits	\$	72,798
Average Number of Customers		
Flat Rate		-
Metered - Residential		83
Metered - Commercial		-
Irrigation (including golf courses)		-
Fire Protection		-
Other		-
Total Customers		83