

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

RW36 HILAND WC - WESTWOOD ANNUAL RESULTS OF OPERATIONS REPORT

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

Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.



ANNUAL RESULTS OF OPERATIONS REPORT

SELECT COMPANY SIZE (based on Annual Revenue)

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

FOR THE CALENDAR YEAR

2016

COMPANY NAME

Westwood Water System, LLC

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

The Annual Results of Operations Report, required by the Public Utility Commission (PUC or Commission) under the authority of the Oregon Revised Statutes (ORS) 757.125 and 757.135, is based on the utility's operations for a calendar or fiscal year and is a convenient method for the Commission's staff to monitor the utility's results of operations. It must be filed electronically with the PUC on or before April 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 AT503-373-7867 OR EMAIL AT GREG.MILLER@STATE.OR.US503-

<u>Oath</u>

Westwood Water System, LLC

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.

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 typeSelect ownership typeSelect accounting methodPrivate/Investor OwnedCorporationaccrual

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

Part A: Sole Proprietorship or Partnership

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

Part B: Corporation

1	Name of s	stockholder/c	lirector/officer	Melvin Olson			
	Title	President					
1	Address	4054 N. Ga	rden Drive, Newberg, OR	97132			
	# shares o	shares owned		15.00			
	Name of s	tockholder/c	lirector/officer	Marilyn Olson			
2	Title	Board Men	iber	· · · · · · · · · · · · · · · · · · ·			
2	Address	4054 N. Ga	rden Drive, Newberg, OR	97132			
	# shares o	wned		15.00			
	Name of stockholder/director/officer		lirector/officer	Micah Olson			
3	Title	Vice Presid	ent				
3	Address	16375 NE C	hehalem Drive, Newberg	, OR 97132			
	# shares o	wned		10.00			
	Name of s	tockholder/c	lirector/officer	Silas Olson			
	Title	Secretary /					
4	Address	715 E. Nort	h Street, Newberg, OR 97	132			
	# shares o	wned		10.00			

Part C: Corporation - Shares Outstanding

<u>C</u>	ommon Sto	<u>ck Pi</u>	referred Stock	ĸ
# 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

Westwood Water System, LLC

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 \$	26,948
		\$	26,948

Explanations or Notes

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

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	79	2,578,720	\$ 45,396
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	79	2,578,720	\$ 45,396

Revenue other than water sales

		Act #	revenues
Forfeited discounts		470	
Miscellaneous service revenues		471	\$ 308
Rents from water property		472	
Interdepartmental rents		473	
Other		474	
Cross Connection sales & services revenues		475	
	Total		\$ 308

Total Operating Revenue \$ 45,704

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	2653.004115	46.70375514
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	\$ 463
408.12	Payroll Tax	
408.13	Other Tax Other Than Income Tax	
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 463

Act # INCOME TAXES

409.1	Federal Income Tax	\$ 372
409.11	State Income Tax	\$ 143
409.13	Other Income Tax	
409.2	Nonutility Income Tax	
	TOTAL	\$ 515

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 #		Expen	se amount
601	Salaries and Wages - employees	\$	15,617
603	Salaries and Wages – officers, directors, and majority stockholders	\$	-
604	Employee Pensions & Benefits	\$	524
610	Purchased Water	\$	-
611	Telephone/Communications	\$	477
615	Purchased Power	\$	884
616	Fuel for Power Production	\$	-
617	Utilities - Other (garbage, natural gas)	\$	3
618	Chemicals & testing	\$	-
619	Office Supplies (excluding postage)	\$	13
619.1	Postage	\$	238
620	Materials & Supplies (O&M)	\$	7,284
621	Repairs of Water Plant	\$	-
631	Contractual Services - engineering	\$	447
632	Contractual Services - accounting	\$	84
633	Contractual Services - legal	\$	-
634	Contractual Services - management	\$	871
635	Contractual Services – testing / sampling	\$	3,473
636	Contractual Services – labor	\$	18
637	Contractual Services - billing/collections	\$	231
638	Contractual Services - meter reading	\$	-
639	Contractual Services - other	\$	804
641	Rental of Building / Real Property	\$	770
642	Rental of Equipment	\$	1,472
643	Small Tools	\$	-
648	Computer and electronic Expenses	\$	29
650	Transportation Expenses	\$	3,010
656	Insurance - Vehicle	\$	179
657	Insurance – General Liability	\$	299
658	Insurance – Workman's Compensation	\$	-
659	Insurance – Other	\$	-
660	Public Relation / Advertising Expense	\$	67
666	Amortization of Rate Case Expense	\$	-
667	Regulatory Commission Fee (Gross Rev Fee)	\$	132
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	\$	72
674	Consumer Confidence Report	\$	-
675	Miscellaneous Expense	\$	260
	ΤΟΤΑ		37,258

<u>Plant</u>

Westwood Water System, LLC

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	\$ 2,743				\$ 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	\$ 25,206				\$ 25,206
320	Water treatment equipment	\$ 7,510				\$ 7,510
330	Distribution reservoirs & standpipes	\$ 105,560				\$ 105,560
331	Transmission & distribution mains		\$ 3,191			\$ 3,191
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	\$ 218,819	\$ 3,191	\$-	\$-	\$ 222,010

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

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\$

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:

\$	-

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Depreciation

Westwood Water System, LLC

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

	ann	ual depreciation	acc	dep balance beg	acci	ruals booked to	plant retired charged		acc d	ep balance
<u>Act #</u>		<u>expense</u>		of year		acc dep	to acc dep	Adjustments*	en	d 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	\$	11,986	\$	122			\$	12,108
308 Infiltration galleries & tunnels					\$	-			\$	-
309 Supply mains	\$	400	\$	15,233	\$	400			\$	15,633
310 Power generation equipment					\$	-			\$	-
311 Pumping equipment	\$	261	\$	20,225	\$	261			\$	20,486
320 Water treatment equipment	\$	376	\$	6,047	\$	376			\$	6,423
330 Distribution reservoirs & standpipes	\$	408	\$	98,838	\$	408			\$	99,246
331 Transmission & distribution mains	\$	64			\$	64			\$	64
333 Services					\$	-			\$	-
334 Meters & meter installations			\$	8,892	\$	-			\$	8,892
335 Hydrants					\$	-			\$	-
336 Backflow prevention devices (utility owned)					\$	-			\$	-
339 Other plant & miscellaneous equipment	\$	811	\$	8,178	\$	811			\$	8,989
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
TOTA	L\$	2,442	\$	180,934	\$	2,442	\$ -	\$-	\$	183,376

*Explanation of any adjustments made:

Retained Earnings

Westwood Water System, LLC

215 Unappropriated Retained Earnings (beginning of year balance)	\$	19,251
435 Balance transferred from income	\$	5,026
426 Appropriations of Potainod Earnings	ć	

450	Appropriations of Retained Earnings	Ş	-
437	Preferred Stock dividends declared	\$	-
438	Common Stock dividends declared	\$	-
439	Adjustments to Retained Earnings*		

215 Unappropriated Retained Earnings (as of year end)	\$ 24,277

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)

Utility Plant	D OTHER DEBITS (101-190)					
	t 101 Utility Plant in Service	\$ 222,010	3	45 Power Operated Equipment	ŝ	-
	102 Utility Plant Leased to Others		34	46 Communication Equipment	\$	-
-	103 Property Held for Future Use 104 Utility Plant Purchased or Sold			17 Computer & electronic Equipment 18 Miscellaneous Equipment	\$ \$	- 7,466
-	105 Construction Work in Progress - Commission Approved	\$ 32,500	INCOME ACCOU		?	7,400
-	108 Accumulated Depreciation of Utility Plant in Service	\$ 183,376	Utility Operating			
-	110 Accumulated Amortization of Utility Plant in Service 114 Utility Plant Acquisition Adjustments			00 Operating Revenue 01 Operating Expenses	\$	45,704 37,258
ŀ	115 Accumulated Amortization of Utility Plant Acquisition Adjustments			33 Depreciation Expense	Ś	2,442
Other Prope	erty & Investments			06 Amortization of Utility Plant Acquisition Adjustment		
-	121 Nonutility Property 122 Accumulated Depreciation and Amortization of Nonutility Property			07 Amortization Expense (no CIAC) 08 Taxes Other than Income	Ś	463
ŀ	123 Investment in Associated Companies			09 Income Taxes	ş	515
L	124 Utility Investments			10 Provision for Deferred Income Taxes - Debit	\$	-
-	125 Other Investments 127 Other Special Funds			11 Provision for Deferred Income Taxes - Credit 12 Investment Tax Credit	\$	
Current & A	Accrued Assets			13 Income from Utility Plant Leased to Others		
	131 Cash		4	14 Gain/Loss from Utility Property Sales	\$	
-	132 Special Deposits 134 Working Funds			15 Revenues from Merchandising, Jobbing, and Contract Work 16 Cost and Expenses of Merchandising, Jobbing, and Contract Work		
-	134 Working Funds 135 Temporary Cash Investments			19 Interest and Dividend Income		
	141 Customer Accounts Receivable			21 Nonutility Income		
-	142 Other Accounts Receivable			26 Nonutility Expenses		
-	143 Allowance for Uncollectible Accounts (Enter positive) 144 Notes Receivable			33 Extraordinary Income 34 Extraordinary Deductions		
-	145 Accounts Receivable from Associated Companies			to Nonutility Income and Deductions		
-	146 Notes Receivable from Associated Companies			.2 Taxes Other than Income - Nonutility	\$	-
ŀ	151 Plant Materials and Supplies 162 Prepayments	\$ 3,153		2 Income Taxes - Nonutility 2 Provision for Deferred Income Taxes - Debit - Nonutility	\$ \$	-
F	171 Accrued Interest Receivable			.2 Provision for Deferred Income Taxes - Debit - Nonutility .2 Provision for Deferred Income Taxes - Credit - Nonutility	\$	-
_ t	174 Miscellaneous Current and Accrued Assets		Interest Expense			
Deferred De	ebits 181 Unamortized Debt Discount and Expense			27 Interest Expense		
F	181 Unamortized Debt Discount and Expense 182 Extraordinary Property Losses			28 Amortization of Debt Discount and Expense 29 Amortization of Premium on Debt		
ŀ	186 Miscellaneous Deferred Debits		Retained Earning	s Account (435-439)		
EQUITY	190 Accumulated Deferred Income Taxes			35 Balance Transferred from Income	\$	5,026
EQUITY, LIA Equity	ABILITIES, AND OTHER CREDITS (201-283)			36 Appropriations of Retained Earnings 37 Preferred Stock Dividends Declared	ŝ	
1/	201 Common Stock Issued	\$ -	4	38 Common Stock Dividends Declared	\$	-
F	204 Preferred Stock Issued	\$ -	4	39 Adjustment to Retained Earnings	\$	-
-	207 Premium on Capital Stock 211 Paid in Capital	\$ 17,510		ENUE ACCOUNTS (460-475) 50 Unmetered Water Revenue	\$	-
-	212 Discount on Capital Stock	\$ 17,510		51 1 Metered Sales to Residential Customers	\$	45,396
	213 Capital Stock Expense		41	51 2 Metered Sales to Commercial Customers	\$	-
-	214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings	\$ 24,277		51 3 Metered Sales to Industrial Customers 51 4 Metered Sales to Public Authorities	\$ \$	-
-	215 Unappropriated Retained Earnings 216 Reacquired Capital Stock	\$ 24,277		51 5 Metered Sales to Public Authorities	ş S	
Į	218 Proprietary Capital		462	.1 1 Public Fire Protection	\$	
Long Term [.2 2 Private Fire Protection	\$	-
-	221 Bonds 223 Advances from Associated Companies			54 Other Sales to Public Authorities 55 Sales to Irrigation Customers	\$ \$	
	224 Other Long-Term Debt			56 Sales for Resale	\$	-
Current and	d Accrued Liabilities			57 Interdepartmental Sales	\$	-
F	231 Accounts Payable 232 Notes Payable			58 Special Contract/Agreement Revenue 70 Forfeited Discounts	\$ \$	
-	233 Accounts Payable to Associated Companies			71 Miscellaneous Service Revenues	ş	308
l.	234 Notes Payable to Associated Companies		4	72 Rents From Water Property	\$	-
-	235 Customer Deposits 236 Accrued Taxes			73 Interdepartmental Rents 74 Other Water Revenues	\$ \$	-
-	237 Accrued Interest			75 Cross Connection Sales & Services Revenues	ŝ	
	238 Accrued Dividends		OPERATION AND	MAINTENANCE EXPENSE ACCOUNTS (601-675)		
-	239 Matured Long-Term Debt		Source of Supply		Ś	
-	240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities			D1 Salaries and Wages - Employees D3 Salaries and Wages - Officers, Directors and Majority Stockholders		15,617
Deferred Cr			6	24 Employee Pensions and Benefits		
-	251 Unamortized Premium on Debt		6		\$ \$	- 524
-	252 Advances for Construction 253 Other Deferred Credits			10 Purchased Water	\$ \$ \$	- 524 -
_ L		\$ - \$ 32,500	6	11 Telephone/Communications	\$ \$ \$ \$	- 524 - 477
Operating R			6		\$ \$ \$	- 524 -
Operating R	Reserves 261 Property Insurance Reserve		6: 6: 6:	11 Telephone/Communications 15 Purchased Power 16 Fuel for Power Production 17 Utilities - Other	\$ \$ \$ \$ \$ \$ \$	- 524 - 477
Operating R	Reserves 261 Property Insurance Reserve 262 Injuries and Damages Reserve		6: 6: 6: 6: 6:	11 Telephone/Communications 15 Purchased Power 16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing	\$ \$ \$ \$ \$ \$	- 524 - 477 884 - 3 -
Operating R	Reserves 261 Property Insurance Reserve		6: 6: 6: 6: 6: 6:	11 Telephone/Communications 15 Purchased Power 16 Fuel for Power Production 17 Utilities - Other	\$ \$ \$ \$ \$ \$ \$	- 524 - 477 884 -
-	Reserves 261 [Property Insurance Reserve 262 [Injuries and Damages Reserve 263 [Pensions and Benefits Reserve 265 [Miscellaneous Operating Reserves 265 [Miscellaneous Operating Reserves		6: 6: 6: 6: 6: 6: 6: 6: 6: 6: 6: 6: 6: 6	11 Telephone/Communications 15 Purchased Power 16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 1.1 Postage 20 Materials and Supplies	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 524 - 477 884 - 3 - 13
-	Reserves 261 [Injuries and Damages Reserve 262] Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 [Miscellaneous Operating Reserves ns in Aid of Construction 271 [Contributions in Aid of Construction	\$ 32,500 \$ \$	66 67 66 66 66 61 61 61 61 61 61 61 61 61 61	11 Telephone/Communications 15 Purchased Power 16 Puelf or Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 11 Postage 20 Materials and Supplies 21 Repairs to Water Plant	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 524 - 477 884 - - 13 238 7,284 -
Contribution	Reserves 262 Ipuprety Insurance Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves ns in Ald of Construction 271 272 Accumulated Amortization of CIAC		6: 6: 6: 6: 6: 6: 6: 6: 6: 6: 6: 6: 6: 6	11 Telephone/Communications 15 Purchased Power 16 Puel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 19 Postage 20 Materials and Supplies 21 Repairs to Water Plant 21 Contractual Services - Engineering 20 Materials	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 524 - 477 884 - 3 - 13 238 238 7,284 7,284 -
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<u>Notes</u>

Westwood Water System, LLC

Notes and explanations:

Income Statement

Westwood Water System, LLC

400 Operating Revenue	\$	45,704
		27.250
401 Operating Expenses	\$	37,258
403 Depreciation Expense	\$	2,442
406 Amortization of Utility Plant Acquisition Adjustment	\$	
407 Amortization Expense	\$	-
408 Taxes Other Than Income Taxes (total)	\$	463
409 Income Taxes	\$	515
410.1 Provision for Deferred Income Taxes - debit	\$	-
411.1 Provision for Deferred Income Taxes - credit	\$	-
412 Investment Tax Credit	\$	-
	Ŷ	
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	\$	5,026
421 Nonutility Income	\$	-
415 Revenue From Merchandising, Jobbing, & Contracts	\$	-
426 Nonutility Expense	\$	
408.2 Nonutility Taxes Other Than Income Tax	\$	
409.2 Nonutility Income Taxes	\$	
410.2 Nonutility Deferred Income Taxes	\$	
410.2 Nonutility Provision for Deferred Income Taxes Credit	\$	-
	\$	-
416 Cost & Expense of Merchandising, Jobbing, Contracts	Ş	-

Net Income

\$

5,026

Westwood Water Sy

4.04			
101	Utility Plant in Service (excluding CIAC)	\$	222,010
108-110	Accumulated Depreciation & Amortization	\$	183,376
	Subtotal	\$	38,634
102-104	Other Utility Plant	\$	-
105	Commission Approved Construction Work in Progress (CWIP)	\$	32,500
114	Commission Approved Utility Plant Acquisition Adjustments	\$	-
115	Accumulated Amortization of Commission Approved Acquisition Adjustments	\$	-
	Accumulated Deferred Income Taxes (asset)	\$	-
	Subtotal		32,500
	Net Utility Plant		71,134
		Ŷ	71,154
121	Cash	\$	-
	Special Deposits	\$	-
	Accounts Receivable	\$	
	Accumulated Provision for Uncollectible Accounts	\$	-
	Notes Receivable	\$	-
	Accounts & Notes Receivable from Associated Companies	\$	-
	Materials & Supplies Inventory	\$	3,153
133-135 & 162-174	Miscellaneous Current & Accrued Assets & Prepayments	\$	-
	Net Current & Accrued Assets	\$	3,153
181-186	Deferred Debits	\$	-
	Total Assets	\$	74,287
		-	
252	Advances for Construction	\$	-
271	CIAC	\$	-
	Accumulated Amortization of CIAC	\$	-
/	Net CIAC & Advances for Construction		-
		Ŷ	
101	Nonutility Property	\$	-
		-	
	Accumulated Depreciation & Amortization (Nonutility)	\$	-
123-127	Miscellaneous Nonutility Investments	\$	-
	Nonutility Plant & Investment	\$	-
		-	
221-224	Long-Term Debt	\$	-
231	Accounts Payable	\$	-
232	Notes Payable	\$	-
233	Accounts Payable to Affiliated Companies	\$	-
	Notes Payable to Affiliated companies	\$	-
	Customer Deposits	\$	-
	Accrued Taxes	\$	-
	Accrued Interest	\$	
238-241	Miscellaneous Current and Accrued Liabilities	\$	-
	Liabilities	\$	-
251	Premium on Unamortized Debt	\$	-
253	Other Deferred Credit	\$	32,500
261-265	Reserves	\$	-
	Other	\$	32,500
281	Accumulated Deferred Income Taxes-Accelerated Amortization	\$	-
282	Accumulated Deferred Income Taxes-Liberalized Depreciation	\$	-
	Accumulated Deferred Income Taxes-Other	\$	-
		\$	-
	Total Liabilities	-	32,500
		Ŷ	52,500
201	Common Stock Issued	\$	-
	Preferred Stock Issued	\$	
	Premium on Capital Stock	\$	-
	Other Paid in Capital	\$	17,510
	Discount on Capital Stock	\$	-
213	Capital Stock Expense	\$	-
214	Appropriated Retained Earnings	\$	-
	Unappropriated Retained Earnings	\$	24,277
215	Reacquired Capital Stock	\$	-
			-
216	Proprietary Capital (Proprietorships & Partnerships (July)	S	
216	Proprietary Capital (Proprietorships & Partnerships Only) Total Equity	\$ \$	
216	Proprietary Capital (Proprietorships & Partnerships Only) Total Equity		41,787

Operating Revenues		
Flat Rate	\$	-
Metered - Residential	\$	45,396
Metered - Commercial	\$	-
Irrigation (including golf courses)	\$	-
Fire Protection	\$	-
Other Sales of Water	\$ \$ \$ \$ \$	-
Other Operating Revenue	\$	308
Total Operating Revenues	\$	45,704
Operating Expenses		
Purchased Water	\$	-
Purchased Power		884
Water Treatment	\$	3,473
Supplies and Expenses	\$	14,305
Repairs of Plant	\$	-
Administrative & General	\$ \$ \$ \$ \$	18,596
Total Operating Expenses	\$	37,258
Other Revenue Deductions		
Depreciation & Amortization	\$	2,442
Operating Income Taxes	\$	515
Other Operating Taxes	\$	463
Uncollectible Revenue/Bad Debt Expense	\$ \$ \$ \$	-
Total Revenue Deductions		3,420
Total Expenses and Deductions	\$	40,678
Other Income	\$	-
Interest on Long-Term Debt		
Other Interest Charges	\$	-
Other Income Deductions	\$ \$	-
Net Operating Income (or Loss)	\$	5,026

Assets & Other Debits		
Utility Plant	\$	222,010
Less: Depreciation & Amortization Reserve	\$	183,376
Other Property & Investments	\$	-
Materials and Supplies	\$	3,153
Other Current & Accrued Assets	\$	32,500
Deferred Debits	\$ \$	-
Total Assets & Other Debits	\$	74,287
Liabilities & Other Credits		
Capital/Common Stock	\$	17,510
Retained Earnings	\$	24,277
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	\$	74,287
Average Number of Customers		
Flat Rate		-
Metered - Residential		79
Metered - Commercial		-
Irrigation (including golf courses)		-
Fire Protection		-
Other		-
Total Customers		79