

#### e-FILING REPORT COVER SHEET

# COMPANY NAME: Air Acres Water System

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 Section Yes, report docket number: UP285 13 0
Report is required by: AR 860-036-2360 Statute 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 Section Ves, docket number: UP285 13 0

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@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

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

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

FOR THE CALENDAR YEAR

2023

**COMPANY NAME** 

Air Acres Water System

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

FM763 - revised 7/20/2023

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

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

Line 1:	Roth Development Inc
Line 2:	POB 1698
City:	North Plains
State:	Oregon
Zip:	97124
phone:	503-647-5296
email:	roth.devel@gmail.com
fax:	
website:	

### Name and title of person responsible for report

Name:	William H McCandless
Title:	President
Phone:	503-647-5296
Email:	roth.devel@gmail.com

#### Oath & Signature

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

☑ By clicking this box I affirm the above statement.

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

Name:	William McCandless
Address:	POB 1698, North Plains, OR 97133
Phone:	503-647-5296
Email:	roth.devel@gmail.com

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

Name:	William McCandless
Address:	32905 NW Beach Rd, Hillsboro OR 97124
Phone:	503-647-5296
Email:	roth.devel@gmail.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):

5/22/1967

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

Name	Title	Phone #	Email
William McCandless	President	503-647-5296	roth.devel@gmail.com
Susan Pederson	Secretary	503 647 5618	billwaco5@comcast.net
Brad Engel	Director	503-312-3461	bkeengel@gmail.com
Diane Fogg	Director	503 647 7426	RDFogg@Gmail.com
Richard Vangrunsven	Director	503 647 5127	engineering2@vansaircraft.com

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

Name	Title	Phone #	Email
Gary Brandt	Accountant	503-231-1140	gary.gmbrantpc@gmail.com
Pam Yee	Lawyer	503-642-7641	pam@schmidtandyee.com

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

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

#### Part B: Corporation

1	Name of st	Name of stockholder/director/officer		William McCandless			
	Title	President					
			Beach Rd, Hillsboro OR, 97124				
	# shares o				12.00		
	Name of st	tockholder/d	lirector/officer	Susan Pederson			
	Title	Secretary					
2	Address		Beach Rd, Hillsboro OR, 9	each Rd, Hillsboro OR, 97124			
	# shares o	wned			12.00		
	Name of stockholder/director/officer		lirector/officer	Diane Fogg			
3	Title	Director					
3	Address	10020 NW	Gordon Rd, Cornelius OR,	97113			
	# shares o	t shares owned			12.00		
	Name of stockholder/director/officer		lirector/officer	Richard Vangrunsven			
4	Title	Director	·				
	Address	9899 NW 3	16th PL, Hillsboro OR, 971	.24			
	# shares o	shares owned			12.00		

#### Part C: Corporation - Shares Outstanding

<u>C</u>	ommon Sto	<u>ck P</u>	referred Stock
# shares authorized	500		
# shares issued at year end	324		
Par or stated value per share:			
Dividends declared per share during the year:			

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
			Ś _

TOTAL \$ -

Explanations or Notes

#### gal or cf

#### **Consumption and Revenue**

		# customers at	# customers at year	<b>Total Quantity water</b>	
	Act #	year beginning	end	sold	revenues
Unmetered (flat rate) water sales	460				
Metered sales to RESIDENTIAL customers	461.1	14	14	2,087,379	\$ 23,191
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		14	14	2,087,379	\$ 23,191

#### Revenue other than water sales

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

Total Operating Revenue \$ 23,191

#### 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	12424.875	138.0414286
Metered sales to COMMERCIAL customers	461.2		
Metered sales to INDUSTRIAL customers	461.3		
Other metered sales to public authorities	461.4		
Metered sales to multiple family dwellings	461.5		
Public fire protection revenue	462.1		
Private fire protection revenue	462.2		
Other Sales to public authorities	464		
Sales to irrigation customers	465		
Sales for resale	466		
Water Sales to golf course/recreation revenue	467		
Special contract/agreement revenue	468		

#### TAXES AND PROPERTY SALES

#### Act # TAXES OTHER THAN INCOME TAX

408.11	Property Tax	\$ 198
408.12	Payroll Tax	
408.13	Other Tax Other Than Income Tax	
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 198

#### Act # INCOME TAXES

409.1	Federal Income Tax	\$ 182
409.11	State Income Tax	\$ 150
409.13	Other Income Tax	
409.2	Nonutility Income Tax	
	TOTAL	\$ 332

#### 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 #		Expense	e amount	
601	Salaries and Wages - employees			
603	Salaries and Wages – officers, directors, and majority stockholders	\$	1,690	
604	Employee Pensions & Benefits			
610	Purchased Water			
611	Telephone/Communications			
615	Purchased Power	\$	1,564	
616	Fuel for Power Production			
617	Utilities - Other (garbage, natural gas)			
618	Chemicals & testing	\$	95	
619	Office Supplies (excluding postage)			
619.1	Postage	\$	276	
620	Materials & Supplies (O&M)			
621	Repairs of Water Plant			
631	Contractual Services - engineering			
	Contractual Services - accounting	\$	1,050	
633	Contractual Services - legal			
634	Contractual Services - management			
635	Contractual Services – testing / sampling	\$	2,350	
636	Contractual Services – labor			
637	Contractual Services - billing/collections	\$	2,350	
638	Contractual Services - meter reading	\$	2,350	
639	Contractual Services - other			
641	Rental of Building / Real Property			
	Rental of Equipment			
	Small Tools			
648	Computer and electronic Expenses			
	Transportation Expenses			
	Insurance - Vehicle	\$	422	
657	Insurance – General Liability	\$	4,848	
658	Insurance – Workman's Compensation			
	Insurance – Other			
660	Public Relation / Advertising Expense			
666	Amortization of Rate Case Expense			
667	Regulatory Commission Fee (Gross Rev Fee)	\$	183	
	Conservation Expense			
670	Bad Debt Expense	\$	-	
671.1	Cross Connection Control Program Expense			
	Cross Connection Testing & Maintenance Services			
	Training & Certification Expense			
	Consumer Confidence Report			
	Miscellaneous Expense	\$	8,325	
	TOTAL		25,502	

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

<u>Act #</u>	Beg Year Balance	Added during year	<b>Retired during year</b>	<u>Adjustments</u>	End of year balance
301 Organization					\$-
302 Franchises					\$-
303 Land & land rights					\$-
304 Structures & improvements					\$-
305 Collecting & impounding reservoirs					\$-
306 Lake, river & other intakes					\$-
307 Wells & springs	\$ 2,056				\$ 2,056
308 Infiltration galleries & tunnels					\$-
309 Supply mains	\$ 8,484				\$ 8,484
310 Power generation equipment					\$-
311 Pumping equipment	\$ 11,608				\$ 11,608
320 Water treatment equipment					\$-
330 Distribution reservoirs & standpipes					\$-
331 Transmission & distribution mains					\$-
333 Services					\$-
334 Meters & meter installations	\$ 2,500				\$ 2,500
335 Hydrants					\$-
336 Backflow prevention devices (utility owned)					\$-
339 Other plant & miscellaneous equipment	\$ 4,079				\$ 4,079
340 Office furniture & equipment					\$-
341 Transportation equipment					\$-
343 Tools, shop & garage equipment					\$-
344 Laboratory equipment					\$-
345 Power operated equipment					\$-
346 Communication equipment					\$-
347 Electronic & computer equipment					\$-
348 Miscellaneous equipment					\$-
TOTAL	\$ 28,727	\$-	\$-	\$-	\$ 28,727

Explanation of unusual changes in utility plant during the year:

#### CIAC AND ADVANCES

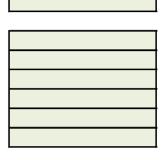
NOTE: Include ALL donated capital or contributions in aid of construction (CIAC) on this page.

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:

\$		-

-

	\$		-
--	----	--	---

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

		annual depreciation	acc dep balance beg	accruals booked to	plant retired charged		acc dep balance
Act #		expense	of year	acc dep	to acc dep	Adjustments*	end of year
301	Organization						
302	Franchises						
303	Land & land rights						
304	Structures & improvements			\$-			\$-
305	Collecting & impounding reservoirs			\$-			\$-
306	Lake, river & other intakes			\$-			\$-
307	Wells & springs		\$ 2,056	\$-			\$ 2,056
308	Infiltration galleries & tunnels			\$-			\$-
309	Supply mains			\$-			\$-
310	Power generation equipment			\$-			\$-
311	Pumping equipment		\$ 1,111	\$-			\$ 1,111
320	Water treatment equipment			\$-			\$-
330	Distribution reservoirs & standpipes		\$ 16,197	\$-			\$ 16,197
331	Transmission & distribution mains		\$ 8,994	\$-			\$ 8,994
333	Services			\$-			\$-
334	Meters & meter installations		\$ 2,875	\$-			\$ 2,875
335	Hydrants			\$-			\$-
336	Backflow prevention devices (utility owned)			\$-			\$-
339	Other plant & miscellaneous equipment		\$ 4,079	\$-			\$ 4,079
340	Office furniture & equipment			\$-			\$-
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			\$-			\$-
	TOTAL	\$-	\$ 35,312	\$-	\$-	\$-	\$ 35,312

#### \*Explanation of any adjustments made:

#### **RETAINED EARNINGS**

Air Acres Water System

215	Unappropriated Retained Earnings (beginning of year balance)	\$	7,211
435	Balance transferred from income	\$	5,179
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)	\$	12,390

\* Explanation of any adjustments made to Retained Earnings

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

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

Utility Plan									
		Utility Plant in Service	Ś	28,727		345	Power Operated Equipment	Ś	
		Utility Plant Leased to Others	2	20,727			Communication Equipment	\$	
		Property Held for Future Use					Computer & electronic Equipment	\$	-
		Utility Plant Purchased or Sold					Miscellaneous Equipment	\$	-
		Construction Work in Progress - Commission Approved			INCOME AG		S (404-434)	Ť	
		Accumulated Depreciation of Utility Plant in Service	Ś	35,312	Utility Oper				
		Accumulated Amortization of Utility Plant in Service	Ŷ	33,312	ounty open		Operating Revenue	Ś	23,191
		Utility Plant Acquisition Adjustments					Operating Expenses	ŝ	25,502
		Accumulated Amortization of Utility Plant Acquisition Adjustments					Depreciation Expense	ŝ	
Other Prop		Investments					Amortization of Utility Plant Acquisition Adjustment	Ŷ	
		Nonutility Property					Amortization Expense (no CIAC)		
		Accumulated Depreciation and Amortization of Nonutility Property					Taxes Other than Income	Ś	198
		Investment in Associated Companies					Income Taxes	ŝ	332
		Utility Investments					Provision for Deferred Income Taxes - Debit	\$	
		Other Investments					Provision for Deferred Income Taxes - Credit	ŝ	-
		Other Special Funds					Investment Tax Credit	Ŷ	
Current & A							Income from Utility Plant Leased to Others		
current or /		Cash	¢	54,667			Gain/Loss from Utility Property Sales	Ś	
		Special Deposits	\$	34,007		414		2	
		Working Funds				415			
		Temporary Cash Investments					Interest and Dividend Income	Ś	3
		Customer Accounts Receivable					Nonutility Income	\$ \$	9,708
		Other Accounts Receivable					Nonutility Expenses	ŝ	1,690
			s	1 402				2	1,050
		Allowance for Uncollectible Accounts (Enter positive)	Ş	1,492			Extraordinary Income		
		Notes Receivable					Extraordinary Deductions		
		Accounts Receivable from Associated Companies			Taxes Appli		o Nonutility Income and Deductions		
		Notes Receivable from Associated Companies					Taxes Other than Income - Nonutility	\$	
		Plant Materials and Supplies					Income Taxes - Nonutility	\$	
		Prepayments					Provision for Deferred Income Taxes - Debit - Nonutility	\$	-
		Accrued Interest Receivable			·		Provision for Deferred Income Taxes - Credit - Nonutility	\$	-
		Miscellaneous Current and Accrued Assets			Interest Exp		Internet Forenees		
Deferred D						427			
		Unamortized Debt Discount and Expense					Amortization of Debt Discount and Expense		
		Extraordinary Property Losses			0-1-1-1		Amortization of Premium on Debt		
		Miscellaneous Deferred Debits			Ketained E		Account (435-439)		
		Accumulated Deferred Income Taxes					Balance Transferred from Income	\$	5,179
	ABILITIES	S, AND OTHER CREDITS (201-283)					Appropriations of Retained Earnings		
quity							Preferred Stock Dividends Declared	\$	
		Common Stock Issued	\$	-			Common Stock Dividends Declared	\$	-
		Preferred Stock Issued	\$	-			Adjustment to Retained Earnings	\$	-
		Premium on Capital Stock			OPERATING		UE ACCOUNTS (460-475)		
		Paid in Capital	\$	34,200			Unmetered Water Revenue	\$	-
		Discount on Capital Stock				461		\$	23,191
		Capital Stock Expense				461		\$	-
		Appropriated Retained Earnings					3 Metered Sales to Industrial Customers	\$	-
		Unappropriated Retained Earnings	\$	12,390			4 Metered Sales to Public Authorities	\$	-
		Reacquired Capital Stock					5 Metered Sales to Multiple Family Dwellings	\$	-
	218	Proprietary Capital				462.1	1 Public Fire Protection	\$	-
ong Term	Debt					462.2	2 Private Fire Protection	\$	-
	221	Bonds					Other Sales to Public Authorities	\$	-
	223	Advances from Associated Companies				465	Sales to Irrigation Customers	\$	-
	224	Other Long-Term Debt					Sales for Resale	\$	-
Current and	d Accrue	ed Liabilities				467	Interdepartmental Sales	\$	-
	231	Accounts Payable				468	Special Contract/Agreement Revenue	\$	-
	232	Notes Payable				470	Forfeited Discounts	\$	-
		Accounts Payable to Associated Companies					Miscellaneous Service Revenues	s	-
		Notes Payable to Associated Companies					Rents From Water Property	s	-
	235	Customer Deposits				473	Interdepartmental Rents	ŝ	-
		Accrued Taxes					Other Water Revenues	s	-
	237	Accrued Interest				475	Cross Connection Sales & Services Revenues	\$	-
	238	Accrued Dividends			OPERATION		AINTENANCE EXPENSE ACCOUNTS (601-675)		
		Matured Long-Term Debt					nd Expenses		
		Matured Interest					Salaries and Wages - Employees	ŝ	
		Miscellaneous Current and Accrued Liabilities					Salaries and Wages - Officers, Directors and Majority Stockholders	\$	1,69
eferred Ci							Employee Pensions and Benefits	\$	
		Unamortized Premium on Debt					Purchased Water	\$	
			\$	-			Telephone/Communications	\$	-
		Other Deferred Credits				615		\$	1,56
perating F							Fuel for Power Production	ŝ	-
		Property Insurance Reserve						Ş	
		Injuries and Damages Reserve					Utilities - Other	\$	
						617 618	Chemicals & testing		-
	263	Pensions and Benefits Reserve				617 618	Chemicals & testing	\$	- 9 -
		Pensions and Benefits Reserve Miscellaneous Operating Reserves			•	617 618 619	Chemicals & testing Office Supplies (excluding postage)	\$	
ontributio	265 ons in Aid	Miscellaneous Operating Reserves id of Construction				617 618 619 619.1	Chemicals & testing	\$ \$ \$	- 9! - 27! -
ontributio	265 ons in Aid	Miscellaneous Operating Reserves	\$	-		617 618 619 619.1 620	Chemicals & testing Office Supplies (excluding postage) Postage	\$ \$ \$ \$	- 27
ontributic	265 ons in Aic 271	Miscellaneous Operating Reserves id of Construction Contributions in Aid of Construction	\$	-	· · ·	617 618 619 619.1 620 621	Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies	\$ \$ \$ \$ \$	- 27 -
	265 ons in Aid 271 272	Miscellaneous Operating Reserves id of Construction	,	-		617 618 619 619.1 620 621 631	Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering	\$ \$ \$ \$ \$ \$	- 27 
	265 ons in Aid 271 272 ced Defer	Miscellaneous Operating Reserves id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes	,	-	· · · ·	617 618 619 619.1 620 621 631 632	Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting	\$ \$ \$ \$ \$ \$ \$ \$	- 27 
	265 ons in Aid 271 272 ced Defer 281	Miscellaneous Operating Reserves id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC	,	-	· · · ·	617 618 619 619.1 620 621 631 632 633	Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 27 - - - 1,05
	265 ons in Aid 271 272 ced Defer 281 282	Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC rred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation	,	-	· · · ·	617 618 619 619.1 620 621 631 632 633 634	Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Legal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 27 - - - 1,05
ccumulate	265 ons in Aid 271 272 ed Defer 281 282 283	Miscellaneous Operating Reserves d of Construction Contributions in Ald of Construction Accumulated Amortization of CIAC rred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation	,	-		617 618 619 619.1 620 621 631 632 633 634 635	Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Management Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 27 - - 1,05 -
ccumulate	265 ons in Aid 271 272 ed Defer 281 282 283 TILITY PL/	Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC rered Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ART ACCOUNTS (301-348)	,	-		617 618 619 619.1 620 621 631 632 633 634 635 636	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 - Management Fees Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 27 - - - 1,05 - - - 2,35
ccumulate	265 ons in Aid 271 272 ced Defer 281 282 283 TILITY PL/ 301	Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC read Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization	,	-		617 618 619 619.1 620 621 633 633 634 635 636 636 637	Chemicals & testing Office Supplies (excluding postage) Postage Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Supplement Fees Contractual Services - Management Fees Contractual Services - Testing/Sampling	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 27 - - - 1,05 - - - 2,35 - - 2,35
ccumulate	265 ons in Aid 271 272 ced Defer 281 282 283 TILITY PLA 301 302	Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amoritation of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises	\$	- - - -		617 618 619 619.1 620 621 631 632 633 634 635 636 637 638	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 - Nanagement Fees Contractual Services - Nanagement Fees Contractual Services - Other Contractual Services - Mining/Collections Contractual Services - Mining/Collections	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 27 - - 1,05 - - 2,35 - 2,35
ccumulate	265 ons in Aid 271 272 ced Defer 281 282 283 TILITY PLA 301 302 303	Miscellaneous Operating Reserves d of Construction Contributions in Ald of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights	\$ \$ \$ \$ \$	· · · · · · · · · · · · · · · · · · ·		617 618 619 619.1 620 621 631 632 633 634 635 636 637 638 639	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 - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Meter Reading Contractual Services - Meter Reading Contractual Services - Meter Reading Contractual Services - Meter Reading Contractual Services - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 27 - - 1,05 - - 2,35 - 2,35
ccumulate	265 ons in Aid 271 272 ced Defer 281 282 283 TILITY PLA 301 302 303 304	Miscellaneous Operating Reserves d of Construction Contributions in Ald of Construction Accumulated Amoritation of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCUNITS (301-348) Organization Franchises Land and Land Rights Structures and Improvements	\$ \$ \$ \$ \$ \$	-		617 618 619 619.1 620 621 633 634 635 636 637 638 639 641	Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Ingineering Contractual Services - Ingineering Contractual Services - Admagement Fees Contractual Services - Stating Sampling Contractual Services - Other Contractual Services - Other Rental of Building/Real Property	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 27 - - - - - - - - - - - - - - - - - -
ccumulate	265 ons in Aic 271 272 ted Defer 281 282 283 TILITY PLA 301 302 303 304 305	Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Improvements	\$ \$ \$ \$ \$ \$ \$ \$	-		617 618 619 619.1 620 621 633 634 635 636 637 638 639 641 642	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 - Management Fees Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Dilling/Collections Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
cumulate	265 ons in Aic 271 272 ted Defer 281 282 283 TILITY PLA 301 302 303 304 305 306	httscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other AAT ACCOUNTS (301-348) Organization Granhises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-		617 618 619 619.1 620 621 633 634 635 636 637 638 639 641 642 643	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 - Guage Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ccumulate	265 ons in Aid 271 272 ed Defer 281 282 283 TILITY PLA 301 302 303 304 305 306 307	Miscellaneous Operating Reserves d of Construction Contributions in Ald of Construction Accumulated Amoritation of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other AAT ACCUNITS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, Niver and Other Intakes	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-		617 618 619 619.1 620 621 633 633 634 635 636 636 637 638 639 641 642 643 648	Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Ananagement Fees Contractual Services - Nanagement Fees Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ccumulate	265 ons in Aid 271 272 ed Defer 281 282 283 TILITY PLA 301 302 303 304 305 306 307 308	Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC rered Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ART ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - 2,056 -		617 618 619 620 621 631 632 633 634 635 636 637 638 639 641 642 643 648 650	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 - Accounting Contractual Services - Nanagement Fees Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Supigment Small Tools Computer & Electronic Expenses Transportation Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ccumulate	265 ons in Aic 271 272 ted Defer 281 282 283 301 302 303 304 305 306 307 308 309	Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amoritation of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCUNITS (301-348) Organization Gragnization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Inflitration Galleries and Tunnels Supply Mains	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-		6177 6188 6199.1 6200 6211 6331 6343 6355 6366 6377 6388 6399 6411 6422 6433 6488 6500 6566	Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Ingineering Contractual Services - Ingineering Contractual Services - Advance Contractual Services - Management Fees Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Rental of Suiding/Real Property Rental of Equipment Somputer & Electronic Expenses Transportation Expenses Transportation Expenses Insurance - Vehicle	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 27 
cumulate	265 ons in Aid 271 272 284 282 283 11LITY PLA 301 302 303 304 305 306 307 308 309 310	Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amoritation of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - 2,056 - 8,484 -		6177 6188 619.1.1 6200 6211 6311 6322 6333 6344 6355 6366 637 6388 6399 6411 6422 6433 6488 6488 6485 6556 6577	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 - Management Fees Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Transportation Expenses Insurance - Vehicle Insurance - Vehicle	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 22 
cumulate	265 ons in Aid 271 272 284 282 283 7LITY PL/ 301 302 303 304 305 306 307 308 309 310 311	Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Granchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Power Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - 2,056 -		6177 6188 6199 619.11 62020 6211 6311 6322 6333 6333 6333 6335 6365 6365 6367 6388 6399 6411 6422 6433 6488 6506 6557 6588	Chemical: & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Seting/Sampling Contractual Services - Testing/Sampling Contractual Services - Sting/Sampling Contractual Services - Other Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Morkman's Compensation	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 22 
cumulate	265 ons in Aic 271 272 ed Defer 281 282 283 71LTY PL/ 301 302 303 304 305 306 306 307 308 309 310 311 320	Miscellaneous Operating Reserves d of Construction Contributions in Ald of Construction Accumulated Amoritation of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other ACCUMIATED Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Supply Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - 2,056 - 8,484 -		6177 6188 619 619.11 6200 6211 6311 6322 6333 634 6355 636 637 6388 639 6422 6433 6488 6488 6506 657 6588 6599	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 - Management Fees Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Wehicle Insurance - Workman's Compensation Insurance - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 22 
cumulate	265 ons in Aic 271 272 280 Defer 281 282 283 7LITY PL/ 302 303 304 305 306 307 308 309 310 311 320 330	Miscellaneous Operating Reserves           dol Construction           dol Constructions in Aid of Construction           Accumulated Amorization of CIAC           red income Taxes           Accumulated Deferred Income Taxes - Accelerated Depreciation           Accumulated Deferred Income Taxes - Other           AAT ACCOUNTS (301-348)           Organization           Organization           Franchises           Land and Land Rights           Structures and Improvements           Collecting and Impounding Reservoirs           Lakes, River and Other Intakes           Wells and Springs           Infiltration Galleries and Tunnels           Supply Mains           Power Generation Equipment           Pumping Equipment           Water Freatment Equipment           Dustribution Reservoirs Standpipes	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - 2,056 - 8,484 - 11,608 - -		6177 6188 6191,1 6200 6211 6311 6320 6333 6344 6355 6336 6337 6337 6411 6422 6433 6441 6423 6556 6557 6558 6559 6600	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 - Management Fees Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Billing/Collections Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Insurance - Other Insurance - General Liability Insurance - Other Public Relations / Advertising Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 22 
cumulate	265 ons in Aic 271 272 284 282 301 302 303 304 305 306 307 308 309 310 311 320 331	Miscellaneous Operating Reserves d of Construction Contributions in Ald of Construction Accumulated Amoritation of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCUNITS (301-348) Organization Gragnization Gragnization Franchises Land and Land Rights Structures and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Inflitration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs Distribution Mains	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - 2,056 - 8,484 -		6177 6188 6191,1 6200 6211 6313 6322 6333 6334 6355 6366 6377 6388 6393 6411 6422 6433 6556 6556 6557 6588 6556 6557 6588 6556 6557 6558 6556 6557 6558 6556 6556	Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Ancounting Contractual Services - Engineering Contractual Services - Augal Contractual Services - Management Fees Contractual Services - Sutting/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Euling/Real Property Rental of Equipment Somputation Expenses Insurance - Wehicle Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense Republic Conter Case Expense Restal Relations / Advertising Expense Regulatory Commission Expense Regulatory	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 22 
ccumulate	265 ons in Aic 271 272 281 282 283 301 302 303 304 305 306 307 308 309 310 311 320 331 330	Miscellaneous Operating Reserves d of Construction d of Construction Accumulated Amoritation of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Improvements Collecting and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Dustribution Reservoirs and Standpipes Transmission and Distribution Mains Services	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - 2,056 - 8,484 - 11,608 - - - -		6177 6188 619.1 6200 6211 6311 6320 6332 6336 6344 6335 6366 638 6399 6411 6422 6433 6488 6500 6422 6433 6488 6559 6599 6600	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 - Accounting Contractual Services - Management Fees Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Guipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Workmar's Compensation Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Other	\$         \$           \$         \$	- 27 - 27         
ccumulate	265 271 272 272 283 283 283 283 283 283 283 28	Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other AAT ACCUNTS (301-348) Organization Granchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galeries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs Standpiese Transmission and Distribution Mains Services Meters and Meter Installations	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - 2,056 - 8,484 - 11,608 - - - - - - 2,500		6177 618 619.1 620 6211 6313 6333 6333 6333 6333 6333 6333 6344 6355 637 6388 637 6388 639 641 6422 6433 6422 6433 6422 6433 6455 6556 6556 6555 6559 6600 6666 6668	Chemical: & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Seting/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Vehicle Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense Computer Set Services - Other Water Resource Conservation Expense	\$         \$           \$         \$	
ccumulate	265 271 272 282 283 101TY PL/2 283 101TY PL/2 283 302 303 304 305 307 308 309 300 309 300 310 331 333 334 335	Miscellaneous Operating Reserves d of Construction Contributions in Ald of Construction Accumulated Amoritation of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCUNITS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 2,056 - 8,484 - 11,608 - - - - - - - - - - - - 2,500 -		6177 618 619.1 620 6211 6319.1 6320 6333 6333 6333 6333 6333 6333 6333 6336 6357 6358 6411 6422 6433 6455 6556 6556 6556 6559 6600 6666 6670 6670 67000 6700 6700 6700 6700 6700 6700 6700 6700	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 - Management Fees Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Workmar's Compensation Insurance - Workmar's Compensation Insurance - Workmar's Compense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Regulatory Commission Expenses	S           S	
ccumulate	265 071 nd 272 272 282 282 282 283 301 302 303 304 305 306 307 306 307 303 304 305 306 307 303 304 305 306 307 307 308 309 310 311 320 330 331 333 333 334	httscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red income Taxes Accumulated Deferred income Taxes - Accelerated Depreciation Accumulated Deferred income Taxes - Other Accumulated Deferred income Taxes - Other ATI ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Water Treatment Equipment Distribution Reservoirs and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - 2,056 - - 8,484 - - 11,608 - - - 2,500 - -		6177 618 619 619 619 620 621 633 632 633 634 633 634 635 636 637 638 639 641 642 642 655 655 655 655 655 655 655 666 677 671 671 672 673 673 673 673 673 673 673 673	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 - Management Fees Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Restal Services - Meter Reading Computer & Electronic Expenses Transportation Expenses Insurance - Workman's Compensation Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Bad Debt Expense Bad Debt Expense	\$         \$           \$         \$	- 27 
Accumulate	265 271 272 282 282 283 302 302 303 304 305 306 307 308 309 310 311 320 331 334 333 334 335 6 336 339	Miscellaneous Operating Reserves d of Construction Accumulated Amoritation of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other Ant AccUNITS (301-348) Organization Franchises Land and Land Rights Structures and Impounding Reservoirs Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Inflitration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Oistribution Mains Services Meters and Meter Installations Hydrants Backlow Prevention Devices Other Plant and Miscellaneous Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - 2,056 - - 8,484 - - - - - - - - - - - - 2,500 - - - - - 4,079		6177 618 619 619 619 619 619 619 619 619	Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Ingineering Contractual Services - Ingineering Contractual Services - Adaption (Sampling Contractual Services - HangaGenet Fees Contractual Services - Other Contractual Services - Other Rental of Euling/Real Property Rental of Euling/Real Property Rental of Euling/Real Property Rental of Euling/Real Properts Transportation Expenses Insurance - Wehlele Insurance - Workman's Compensation Insurance - Workman's Compensation Insurance - Other Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Bad Debt Expense Cross Connection Centrol Program Expense	S           S	- 27 - 27 
ccumulate	265 ons in Aid 271 272 282 283 282 283 282 283 301 302 303 304 305 306 307 308 309 307 308 309 310 331 333 333 334 339 340	Miscellaneous Operating Reserves d of Construction Accumulated Amoritation of CIAC rest Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other AAT ACCUNITS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant and Miscellaneous Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - 2,056 - 8,484 - 11,608 - - - - 2,500 - - - - 4,079 -		61776 61877 6199 6199 6199 6199 6199 6199 6199 6199 6130 6132 6332 6332 6333 6344 6335 6339 6419 6335 6339 6419 6335 6339 6419 6335 634 6355 6355 6355 6355 6425 6433 6443 6434 6435 6443 6443 64555 64555 64555 64555 64555 64555 64555 64555 64555 64	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 - Accounting Contractual Services - Isting/Sampling Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Insurance - Vehicle Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Bad Debt Expense Cross Connection Testin & Maintenace Services System Capacity Development Program Expense	\$         \$           \$         \$	
ccumulate	265 005 in Aid 271 272 281 282 283 301 302 303 304 305 307 308 309 310 331 334 335 334 335 336 339 340 341	Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCUNTS (301-348) Organization Granchises Land and Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant and Miscellaneous Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - 2,056 - 8,484 - - - - - - - 2,500 - - - - 4,079 - -		6177 6183 619 619.1 6202 6313 6322 6333 6344 6423 6433 6441 6422 6433 6441 6422 6433 6556 6577 6588 6599 6600 6677.1 6733 6737 6733 673 673 673 673	Chemical: & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Ingineering Contractual Services - Ingineering Contractual Services - Angement Fees Contractual Services - Management Fees Contractual Services - Other Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Vehicle Insurance - Vehicle 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 - Other Water Resource Conservation Expenses Bar Doeb Expenses Corso Connection Centrol Program Expenses Corso Connection Control Program Expenses Corso Connection Control Program Expense Corso Connection Centrol Program Expense Cross Connection Centrol Program Expense Cross Connection Centrol Program Expense	\$         \$           \$         \$	- 27 - 27 
Accumulate	265 005 in Aid 271 272 281 282 283 301 302 303 304 305 307 308 309 310 331 334 335 334 335 336 339 340 341	Miscellaneous Operating Reserves d of Construction Accumulated Amoritation of CIAC rest Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other AAT ACCUNITS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant and Miscellaneous Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - 2,056 - 8,484 - 11,608 - - - - 2,500 - - - - 4,079 -		6177 6183 619 619.1 6202 6313 6322 6333 6344 6423 6433 6441 6422 6433 6441 6422 6433 6556 6577 6588 6599 6600 6677.1 6733 6737 6733 673 673 673 673	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 - Accounting Contractual Services - Isting/Sampling Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Insurance - Vehicle Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Bad Debt Expense Cross Connection Testin & Maintenace Services System Capacity Development Program Expense	\$         \$           \$         \$	

Notes and explanations:

#### **INCOME STATEMENT**

#### Air Acres Water System

400 Operating Revenue	\$	23,191
401 Operating Expenses	\$	25,502
403 Depreciation Expense	\$	-
406 Amortization of Utility Plant Acquisition Adjustment	\$	-
407 Amortization Expense	\$	-
408 Taxes Other Than Income Taxes (total)	\$ \$	198
409 Income Taxes	\$	332
410.1 Provision for Deferred Income Taxes - debit	\$	-
411.1 Provision for Deferred Income Taxes - credit	\$	-
412 Investment Tax Credit	\$	-
413 Income From Utility Plant Leased to Others	\$	-
419 Interest & Dividend Income	\$	3
427 Interest Expense	\$	- 1
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	\$	(2,839)
421 Nonutility Income	\$	9,708
415 Revenue From Merchandising, Jobbing, & Contracts	\$	-
426 Nonutility Expense	\$	1,690
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

5,179

\$

## Air Acres Water Syst Please do not submit to PUC until figures are balanced.

	Utility Plant in Service (excluding CIAC) Accumulated Depreciation & Amortization Subtotal	\$ 28,727 \$ 35,312 \$ (6,585)
105 114 115	Other Utility Plant Commission Approved Construction Work in Progress (CWIP) Commission Approved Utility Plant Acquisition Adjustments Accumulated Amortization of Commission Approved Acquisition Adjustments Accumulated Deferred Income Taxes (asset) Subtotal Net Utility Plant	
132 141-142 143 144 145-146 151	Cash Special Deposits Accounts Receivable Accountiated Provision for Uncollectible Accounts Notes Receivable Accounts & Notes Receivable from Associated Companies Materials & Supplies Inventory Miscellaneous Current & Accrued Assets & Prepayments Net Current & Accrued Assets	\$     54,667       \$     -       \$     -       \$     1,492       \$     -       \$     -       \$     -       \$     -       \$     -       \$     -       \$     -       \$     -       \$     -
181-186	Deferred Debits	\$ -
271	Total Assets Advances for Construction CIAC Accumulated Amortization of CIAC	\$ 46,590 \$ - \$ - \$ -
122	Net CIAC & Advances for Construction Nonutility Property Accumulated Depreciation & Amortization (Nonutility) Miscellaneous Nonutility Investments Nonutility Plant & Investment	\$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 238-251 253	Long-Term Debt Accounts Payable Notes Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves	\$     -       \$     -
281 282	Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation	\$ - \$ -
	Accumulated Deferred Income Taxes-Other Total Liabilities	
204 207 211 212 213 214 215 216	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 Reacquired Capital Stock Proprietary Capital (Proprietorships & Partnerships Only) Total Equity	\$     -       \$     -
	Total Liabilities and Equity	\$ 46,590

Operating Revenues		
Flat Rate	\$	-
Metered - Residential	\$	23,191
Metered - Commercial	\$	-
Irrigation (including golf courses)	\$	-
Fire Protection	\$	-
Other Sales of Water	\$	-
Other Operating Revenue	\$ \$ \$ \$	-
Total Operating Revenues	\$	23,191
Operating Expenses		
Purchased Water	\$	-
Purchased Power	\$	1,564
Water Treatment	\$	2,445
Supplies and Expenses	\$	14,054
Repairs of Plant	\$	-
Administrative & General	\$ \$ \$ \$	7,440
Total Operating Expenses	\$	25,502
Other Revenue Deductions		
Depreciation & Amortization	\$	-
Operating Income Taxes		332
Other Operating Taxes	\$	198
Uncollectible Revenue/Bad Debt Expense	\$ \$ \$ \$	-
Total Revenue Deductions		530
Total Expenses and Deductions	\$	26,033
Other Income	\$	3
Interest on Long-Term Debt		
Other Interest Charges	\$	-
Other Income Deductions	\$ \$ \$	-
Net Operating Income (or Loss)	\$	(2,839)

Assets & Other Debits		
Utility Plant	\$	28,727
Less: Depreciation & Amortization Reserve	\$	35,312
Other Property & Investments	\$	54,667
Materials and Supplies	\$	-
Other Current & Accrued Assets	\$	(1,492)
Deferred Debits	\$	-
Total Assets & Other Debits	\$	46,590
Liabilities & Other Credits		
Capital/Common Stock	\$	34,200
Retained Earnings	\$	12,390
Long-Term Debt	\$	-
Customer Deposits	\$	-
Other Current & Accrued Liabilities	\$	-
Advances for Construction	\$	-
Other Deferred Credits	\$	-
Contributions in Aid of Construction	\$	-
Accumulated Deferred Income Taxes	\$ \$	-
Total Liabilities & Other Credits	\$	46,590
Average Number of Customers		
Flat Rate		-
Metered - Residential		14
Metered - Commercial		-
Irrigation (including golf courses)		-
Fire Protection		-
Other		-
Total Customers		14