# Oregon Public Utility Commission

# e-FILING REPORT COVER SHEET

SHADOW WOOD WATER SERVICE LLC 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: RO (Other, for example, industry safety information) Yes, report docket number: RW8 Did you previously file a similar report? No Report is required by: DAR SHADOW WOOD ANNUAL REPORT CLASS C WATER UTILITY, RW8 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 Yes, docket number: List Key Words for this report. We use these to improve search results. RW8 2021 SHADOW WOOD WATER SERVICE, LLC 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

2021

#### **COMPANY NAME**

**Shadow Wood Water Service LLC** 

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

#### **INSTRUCTIONS**

Shadow Wood Water Service LLC

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 non-contiguous portions of its water system, separate accounting for Operating Revenues, Operating Expense, Plant Investments, and related Reserve for Depreciation must be maintained by the utility for each portion of the water system relating to each separate rate schedule. This annual report, however, should include the combined financial data for the utility.
- Each incorporated utility is requested to file with this report a copy of its most recent annual report to stockholders, if one is prepared.
- All schedules that call for the balance at the beginning of the year should reflect the same end of year balance **exactly** as shown in the prior year's annual report. Any adjustments to the ending balances shown in the report for the previous year should be reflected in the current year's activity and reported along with an explanation in the annual report.

FOR QUESTIONS CONTACT RUSS BEITZEL AT 971-209-0533 OR EMAIL AT RUSSELL.BEITZEL@PUC.OREGON.GOV

#### **OATH**

Shadow Wood Water Service 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:	5035549215
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.

By clicking this box I affirm the above statement.
--

#### **Information**

Shadow Wood Water Service LLC

Name:	Silas Olson
Address:	PO Box 699, Newberg, OR 97132
Phone:	503-554-8333
Email:	silas@hilandwater.com
	following information for where the utility's books and records are located
	Hiland Water Corp.
Address:	700 N. College St. Newberg, OR 97132
Phone:	503-554-8333
Email:	info@hilandwater.com
Provide the Name: Address: Phone: Email:	following information of any audit group reviewing records and/or operations

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

Frovide 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	marilynolson67@hotmail.com				
Matthew Olson	Vice President	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
Schroeder Law Offices, P.C.	Legal Counsel	503-281-4100	s.liljefelt@water-law.com
Olson, LLC - Christine Olson	Supplemental Contractor	541-948-2888	olsonllc@yahoo.com

#### **ORGANIZATION**

	Select busine		Select ownersh		Selec	t accounting method
	Private/Investo	or Owned	Partnersh	nip	L	accrual
THE I OMA NAM	NAMES AND AD OUNT OF SUCH E ES AND ADDRE	DDRESSES OF ALL PE EQUITY. IF THE UTIL	RSONS HAVING AI ITY IS A CORPORA LARGEST STOCKH	P OR PARTNERSHIP, ( NY INTEREST OR EQU ITION, COMPLETE PA OLDERS AND ALL OFI	ITY IN THE U	C, AND PROVIDE THE
Part .	A: Sole Proprie	etorship or Partners	hip			
	Name of owne	er or partner	Hiland Water (	Corporation		
1		Box 699				
1	% interest or e	equity 100%				
	Principal duty	(if employed by con	npany) All	business operation		
	Name of owne	ar or nartner				
	Address	or partiter				
2	% interest or e	auity.				
			2001/			
	Principal duty	(if employed by con	ipany)			
	Name of owne	er or partner				
3	Address					
3	% interest or e	equity				
		(if employed by con	npany)			
			1 //			
	Name of owne	er or partner				
4	Address					
'	% interest or e	equity				
	Principal duty	(if employed by con	npany)			
Part	<b>B</b> : Corporation	1				
	Name of stock	holder/director/off	icer			
1	Title					
1 1	Address					
	# shares owne	ed				
		holder/director/off	cer			
2	Title					
	Address					
	# shares owne	ed				
	Name of stock	holder/director/off	icer			
	Title	anolaci, an eccol, on				
3	Address					
	# shares owne	od .				
	# Stidles Owne	:u				
	Name of stock	holder/director/off	icer			
4	Title					
4	Address					
	# shares owne	ed				
Part	C: Corporation	# shares issue	es authorized ed at year end	mon Stock Pre	eferred Stock	2
		Par or stated va	· · · · · · · · · · · · · · · · · · ·			
	Dividends de	clared per share du	ring the year:			

#### **AFFILIATED INTERESTS**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500.00 in any one year, entered into between the company and an affiliated business or financial organization, firm, partnership, or individual. An Affiliated Interest is defined, in part, as every corporation and/or person owning or holding directly or indirectly **5 percent** or more of the voting securities of the utility. For a complete definition of affiliated interest, see ORS 757.015.

#### **Products or Services SOLD to Affiliated Interests**

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

#### **Products or Services PURCHASED from Affiliated Interests**

Name of Affiliate	Description of product or service	Contract or Agreement effective date	Cost
Hiland Water Corp.	Labor, Administration, Operating costs	1-Jan-15 \$	21,217
		\$	21,217

TOTAL \$ (21,217)

#### **Explanations or Notes**

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

# **REVENUES**

Shadow Wood Water Service LLC

gal or cf gal

# **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	64	64	5,276,010	\$ 68,114
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		64	64	5,276,010	\$ 68,114

# Revenue other than water sales

		Act #	revenues
Forfeited discounts	•	470	
Miscellaneous service revenues		471	\$ 1,073
Rents from water property		472	
Interdepartmental rents		473	
Other		474	
Cross Connection sales & services revenues		475	
	Total		\$ 1,073

Total Operating Revenue \$ 69,187

# **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	6869.804688	88.69010417
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	\$ 872
408.12	Payroll Tax	\$ 1,083
408.13	Other Tax Other Than Income Tax	
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 1,955

#### Act # INCOME TAXES

409.1	Federal Income Tax	\$ 6,157
409.11	State Income Tax	\$ 1,935
409.13	Other Income Tax	
409.2	Nonutility Income Tax	
	TOTAL	\$ 8,092

# 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	\$ -

# **EXPENSES**

Act #		Expen	se amount
601	Salaries and Wages - employees	\$	12,218
603	Salaries and Wages – officers, directors, and majority stockholders	\$	-
604	Employee Pensions & Benefits	\$	1,078
610	Purchased Water	\$	-
611	Telephone/Communications	\$	651
615	Purchased Power	\$	2,944
616	Fuel for Power Production	\$	-
617	Utilities - Other (garbage, natural gas)	\$	-
618	Chemicals & testing	\$	-
619	Office Supplies (excluding postage)	\$	120
619.1	Postage	\$	205
620	Materials & Supplies (O&M)	\$	1,919
621	Repairs of Water Plant	\$	-
631	Contractual Services - engineering	\$	-
632	Contractual Services - accounting	\$	37
633	Contractual Services - legal	\$	-
634	Contractual Services - management	\$	366
635	Contractual Services – testing / sampling	\$	960
636	Contractual Services – labor	\$	-
637	Contractual Services - billing/collections	\$	224
638	Contractual Services - meter reading	\$	-
639	Contractual Services - other	\$	1,786
641	Rental of Building / Real Property	\$	517
642	Rental of Equipment	\$	473
643	Small Tools	\$	-
648	Computer and electronic Expenses	\$	69
650	Transportation Expenses	\$	2,327
656	Insurance - Vehicle	\$	322
657	Insurance – General Liability	\$	207
658	Insurance – Workman's Compensation	\$	116
659	Insurance – Other	\$	-
660	Public Relation / Advertising Expense	\$	69
666	Amortization of Rate Case Expense	\$	1,259
667	Regulatory Commission Fee (Gross Rev Fee)	\$	259
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	\$	148
674	Consumer Confidence Report	\$	-
675	Miscellaneous Expense	\$	482
	TOTA	\$	28,756

# **PLANT**

Shadow Wood Water Service LLC

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

Act #		Beg Year Balance	Added during year	Retired during year	<u>Adjustments</u>	End of year balance
301	Organization	\$ -				\$ -
302	Franchises	\$ -				\$ -
303	Land & land rights	\$ 10,900				\$ 10,900
304	Structures & improvements	\$ 13,840				\$ 13,840
305	Collecting & impounding reservoirs	\$ -				\$ -
306	Lake, river & other intakes	\$ -				\$ -
307	Wells & springs	\$ 35,233				\$ 35,233
308	Infiltration galleries & tunnels	\$ -				\$ -
309	Supply mains	\$ -				\$ -
310	Power generation equipment	\$ -				\$ -
311	Pumping equipment	\$ 25,589				\$ 25,589
320	Water treatment equipment	\$ 512				\$ 512
330	Distribution reservoirs & standpipes	\$ 77,021				\$ 77,021
331	Transmission & distribution mains	\$ 210,897				\$ 210,897
333	Services	\$ 4,326				\$ 4,326
334	Meters & meter installations	\$ 11,450				\$ 11,450
335	Hydrants	\$ 10,005				\$ 10,005
336	Backflow prevention devices (utility owned)	\$ -				\$ -
339	Other plant & miscellaneous equipment	\$ 15,021				\$ 15,021
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	\$ 1,824				\$ 1,824
	TOTAL	\$ 416,618	\$ -	\$ -	\$ -	\$ 416,618

E	Explanation	on of unusual ch	nanges in utility pla	nt during the year:			
I							

# **CIAC AND ADVANCES**

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

Advances for Construction	
Beg of year balance	
Additions during year	
Subtractions during year	
End of year balance	\$ -
Contributions in Aid of Construction	
Beg of year balance	
Added during the year:	
Capacity charge	
Main line extension charges	
Customer connection charges	
Developer's property	
Other	
Retired during the year	
End of year balance	\$ -
Accumulated Amortization of CIAC	
Beg of year balance	
Add CIAC amortized during year	
Subtract effects of CIAC disposals	
+/- other adjustments*	
Change in Accumulated Amortization during the year	\$ -
End of year balance	\$ -
* Explain any adjustments:	

# **DEPRECIATION**

#### Shadow Wood Water Service LLC

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

Act#	<u>ann</u>	ual depreciation expense	acc o	lep balance beg of year	accı	ruals booked to	plant retired charged to acc dep	Adjustments*	_	ep balance d of year
301 Organization	1	СХРСПЗС		<u>or year</u>		<u>acc acp</u>	to ace acp	Adjustments	<u>C11</u>	<del>u or yeur</del>
302 Franchises										
303 Land & land rights	1									
304 Structures & improvements	\$	320	\$	9,051	\$	320			\$	9,371
305 Collecting & impounding reservoirs			\$	-	\$	-			\$	-
306 Lake, river & other intakes			\$	-	\$	-			\$	-
307 Wells & springs	\$	1,409	\$	7,162	\$	1,409			\$	8,571
308 Infiltration galleries & tunnels			\$	-	\$	-			\$	-
309 Supply mains			\$	-	\$	-			\$	-
310 Power generation equipment			\$	-	\$	-			\$	-
311 Pumping equipment	\$	855	\$	10,973	\$	855			\$	11,828
320 Water treatment equipment	\$	-	\$	512	\$	-			\$	512
330 Distribution reservoirs & standpipes	\$	1,792	\$	50,201	\$	1,792			\$	51,993
331 Transmission & distribution mains	\$	4,218	\$	63,689	\$	4,218			\$	67,907
333 Services	\$	129	\$	2,076	\$	129			\$	2,205
334 Meters & meter installations	\$	131	\$	9,091	\$	131			\$	9,222
335 Hydrants	\$	250	\$	3,776	\$	250			\$	4,026
336 Backflow prevention devices (utility owned)			\$	-	\$	-			\$	-
339 Other plant & miscellaneous equipment	\$	54	\$	14,268	\$	54			\$	14,322
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	\$	-	\$	1,824	\$	-			\$	1,824
TOTAL	\$	9,158	\$	172,623	\$	9,158	\$ -	\$ -	\$	181,781

*Explanation of any adjustments made:		

# **RETAINED EARNINGS**

215	Unappropriated Retained Earnings (beginning of year balance)	\$ 206,125
435	Balance transferred from income	\$ 21,226
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)	\$ 227,351

* Explanation of any adjustments made to Retained Earnings

Shadow Wood Water Service LLC For account information not already entered, please enter amounts below, if applicable.

lity Plant	ER DEBITS (101-190)		
	L Utility Plant in Service	\$	416,61
	Utility Plant Leased to Others Property Held for Future Use		
10	Utility Plant Purchased or Sold		
10	Construction Work in Progress - Commission Approved		
	Accumulated Depreciation of Utility Plant in Service	\$	181,78
	Accumulated Amortization of Utility Plant in Service Utility Plant Acquisition Adjustments		
	Accumulated Amortization of Utility Plant Acquisition Adjustments		
her Property &			
	Nonutility Property		
	Accumulated Depreciation and Amortization of Nonutility Property  Investment in Associated Companies		
	Utility Investments		
	Other Investments		
	7 Other Special Funds		
rrent & Accrue		4	2.20
	Cash P Special Deposits	\$	2,39
	Working Funds		
	Temporary Cash Investments		
	Customer Accounts Receivable		
	Other Accounts Receivable		
14	Allowance for Uncollectible Accounts (Enter positive) Notes Receivable		
	Accounts Receivable from Associated Companies		
	Notes Receivable from Associated Companies		
	Plant Materials and Supplies	\$	2,19
	Prepayments		
	Accrued Interest Receivable		
ferred Debits	Miscellaneous Current and Accrued Assets		
	Unamortized Debt Discount and Expense		
18	Extraordinary Property Losses		
	Miscellaneous Deferred Debits		
	Accumulated Deferred Income Taxes		
UITY, LIABILITI uity	ES, AND OTHER CREDITS (201-283)		
	L Common Stock Issued	Ś	-
20	Preferred Stock Issued	\$	
	Premium on Capital Stock		
	Paid in Capital	\$	12,08
21	Discount on Capital Stock		
	Capital Stock Expense Appropriated Retained Earnings		
	Unappropriated Retained Earnings	\$	227,35
	Reacquired Capital Stock		,,,,
	Proprietary Capital		
ng Term Debt	ula .		
22	Bonds		
22	Advances from Associated Companies Other Long-Term Debt		
rrent and Accr			
	Accounts Payable		
	Notes Payable		
	Accounts Payable to Associated Companies		
	Notes Payable to Associated Companies Customer Deposits		
	Accrued Taxes		
	Accrued Interest		
	Accrued Dividends		
	Matured Long-Term Debt		
	Matured Interest  Miscellaneous Current and Accrued Liabilities		
ferred Credits	Miscenarieous Current and Accided Liabilities		
	L Unamortized Premium on Debt		
	Advances for Construction	\$	
	Other Deferred Credits		
erating Reserv			
	Property Insurance Reserve Injuries and Damages Reserve		
	Pensions and Benefits Reserve		
26			
ntributions in	Aid of Construction		
	Contributions in Aid of Construction	\$	-
	Accumulated Amortization of CIAC	\$	-
	erred Income Taxes  Accumulated Deferred Income Taxes - Accelerated Depreciation		
	Accumulated Deferred Income Taxes - Accelerated Depreciation		
28	Accumulated Deferred Income Taxes - Other		
	LANT ACCOUNTS (301-348)		
	Organization	\$	-
	P Franchises Land and Land Rights	\$	10,90
	Structures and Improvements	\$	13,84
	Collecting and Impounding Reservoirs	\$	-
30	Lakes, River and Other Intakes	\$	-
	Wells and Springs	\$	35,23
	Infiltration Galleries and Tunnels	\$	-
30	Supply Mains Power Generation Equipment	\$	
	Power Generation Equipment  Pumping Equipment	\$	25,58
32	Water Treatment Equipment	\$	51
33	Distribution Reservoirs and Standpipes	\$	77,02
	1 Transmission and Distribution Mains	\$	210,89
	3 Services	\$	4,32
	Meters and Meter Installations	\$	11,45
33	Hydrants	\$	10,00
33 33	Backflow Brayontian Davis	_	
33 33 33	Backflow Prevention Devices  Other Plant and Miscellaneous Equipment	\$	15.02
33 33 33	Other Plant and Miscellaneous Equipment	\$ \$ \$	15,02 -
33 33 33 33 34		\$	15,02 -

		Power Operated Equipment	\$	-
	346 347	Communication Equipment Computer & electronic Equipment	\$	<u> </u>
	348		\$	1,824
Utility Oper				
Othicy Oper		Operating Revenue	\$	69,187
		Operating Expenses	\$	28,756
		Depreciation Expense Amortization of Utility Plant Acquisition Adjustment	\$	9,158
		Amortization Expense (no CIAC)		
		Taxes Other than Income	\$	1,955
		Income Taxes Provision for Deferred Income Taxes - Debit	\$	8,092
		Provision for Deferred Income Taxes - Credit	\$	
		Investment Tax Credit Income from Utility Plant Leased to Others		
		Gain/Loss from Utility Property Sales	\$	
		Revenues from Merchandising, Jobbing, and Contract Work		
		Cost and Expenses of Merchandising, Jobbing, and Contract Work Interest and Dividend Income		
	421	Nonutility Income		
		Nonutility Expenses		
	434	Extraordinary Income Extraordinary Deductions		
Taxes Appli	cable to	Nonutility Income and Deductions	1.	
		Taxes Other than Income - Nonutility Income Taxes - Nonutility	\$	-
		Provision for Deferred Income Taxes - Debit - Nonutility	\$	-
[		Provision for Deferred Income Taxes - Credit - Nonutility	\$	-
Interest Exp		Interest Expense		
	428	Amortization of Debt Discount and Expense		
D-4-1	429			
Ketained Ea		Account (435-439) Balance Transferred from Income	\$	21,226
	436	Appropriations of Retained Earnings		
		Preferred Stock Dividends Declared Common Stock Dividends Declared	\$	-
		Adjustment to Retained Earnings	\$	
OPERATING		UE ACCOUNTS (460-475)		
		Unmetered Water Revenue  1 Metered Sales to Residential Customers	\$	68,114
		2 Metered Sales to Commercial Customers	\$	
		3 Metered Sales to Industrial Customers	\$	-
		4 Metered Sales to Public Authorities 5 Metered Sales to Multiple Family Dwellings	\$	
		1 Public Fire Protection	\$	
		2 Private Fire Protection	\$	-
		Other Sales to Public Authorities Sales to Irrigation Customers	\$	-
	466		\$	
	467	Interdepartmental Sales	\$	
		Special Contract/Agreement Revenue Forfeited Discounts	\$	-
		Miscellaneous Service Revenues	\$	1,073
		Rents From Water Property	\$	
		Interdepartmental Rents Other Water Revenues		
[	475		\$	-
		Cross Connection Sales & Services Revenues	\$	-
1		MAINTENANCE EXPENSE ACCOUNTS (601-675)		-
	upply ar 601	MAINTENANCE EXPENSE ACCOUNTS (601-675) and Expenses Salaries and Wages - Employees	\$	12,218
	601 603	MAINTENANCE EXPENSE ACCOUNTS (601-675) df Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders	\$ \$	
	601 603 604	MAINTENANCE EXPENSE ACCOUNTS (601-675)  d Expenses  Salaries and Wages - Employees  Salaries and Wages - Officers, Directors and Majority Stockholders  Employee Pensions and Benefits	\$ \$	
	601 603 604 610	MAINTENANCE EXPENSE ACCOUNTS (601-675) dd depenses  Salaries and Wages - Employees  Salaries and Wages - Officers, Directors and Majority Stockholders  Employee Pensions and Benefits  Purchased Water  Telephone/Communications	\$ \$ \$ \$ \$ \$	- 1,078 - 651
	601 603 604 610 611 615	MAINTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power	\$ \$ \$ \$ \$ \$ \$	- 1,078 - 651
	601 603 604 610 611 615	MAINTENANCE EXPENSE ACCOUNTS (601-675) dd depenses  Salaries and Wages - Employees  Salaries and Wages - Officers, Directors and Majority Stockholders  Employee Pensions and Benefits  Purchased Water  Telephone/Communications	\$ \$ \$ \$ \$ \$	- 1,078 - 651
	upply ar 601 603 604 610 611 615 616 617	MAINTENANCE EXPENSE ACCOUNTS (601-675) In de Expenses  Salaries and Wages - Employees  Salaries and Wages - Officers, Directors and Majority Stockholders  Employee Pensions and Benefits  Purchased Water  Telephone/Communications  Purchased Power  Fuel for Power Production  Utilities - Other  Chemicals & Itesting	\$ \$ \$ \$ \$ \$ \$ \$	- 1,078 - 651 2,944 - -
	upply ar 601 603 604 610 611 615 616 617 618	MAINTENANCE EXPENSE ACCOUNTS (601-675) dd depenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 1,078 - 651 2,944 - - - -
	upply ar 601 603 604 610 611 615 616 617 618 619	MAINTENANCE EXPENSE ACCOUNTS (601-675) In de Expenses  Salaries and Wages - Employees  Salaries and Wages - Officers, Directors and Majority Stockholders  Employee Pensions and Benefits  Purchased Water  Telephone/Communications  Purchased Power  Fuel for Power Production  Utilities - Other  Chemicals & Itesting	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 1,078 - 651 2,944 - - - 120
	601 603 604 610 611 615 616 617 618 619 619.1 620	MAINTENANCE EXPENSE ACCOUNTS (601-675) de Expenses de Expenses de Expenses de Expenses de Expenses de Salaries and Wages - Officers, Directors and Majority Stockholders Employee Positions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies (Repairs to Water Plant	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 1,078 - 651 2,944 - - - 120
	601 603 604 610 611 615 616 617 618 619 619.1 620 621	MAINTENANCE EXPENSE ACCOUNTS (601-675)  dd Expenses  Salaries and Wages - Employees  Salaries and Wages - Officers, Directors and Majority Stockholders  Employee Pensions and Benefits  Purchased Water  Telephone/Communications  Purchased Power  Fuel for Power Production  Utilities - Other  Chemicals & testing  Office Supplies (excluding postage)  Postage  Materials and Supplies  Repairs to Water Plant  Contractual Services - Engineering	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,078 - 651 2,944 120 205 1,919
	601 603 604 610 611 615 616 617 618 619 619.1 620	MAINTENANCE EXPENSE ACCOUNTS (601-675) in de Expenses  Salaries and Wages - Employees  Salaries and Wages - Officers, Directors and Majority Stockholders  Employee Pensions and Benefits  Purchased Water  Telephone/Communications  Purchased Power  Fuel for Power Production  Utilities - Other  Chemicals & testing  Office Supplies (excluding postage)  Postage  Repairs to Water Plant  Contractual Services - Engineering  Contractual Services - Accounting	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,078 - 651 2,944 120 205 1,919
	601 603 604 610 611 615 616 617 618 619 620 621 631 632	MAINTENANCE EXPENSE ACCOUNTS (601-675)  dd Expenses  Salaries and Wages - Employees  Salaries and Wages - Officers, Directors and Majority Stockholders  Employee Pensions and Benefits  Purchased Water  Telephone/Communications  Purchased Power  Fuel for Power Production  Utilities - Other  Chemicals & testing  Office Supplies (excluding postage)  Postage  Materials and Supplies  Repairs to Water Plant  Contractual Services - Engineering  Contractual Services - Legala  Contractual Services - Legala  Contractual Services - Legala  Contractual Services - Legala  Contractual Services - Management Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,078
	601 603 604 610 611 615 616 617 618 619 6191 620 621 631 632 633 634	MAINTENANCE EXPENSE ACCOUNTS (601-675) de Expenses de Expenses de Expenses de Expenses de Expenses de Expenses de Mages - Officers, Directors and Majority Stockholders Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephones/Communications Purchased Power Production Utilities - Other Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Acquaint Contractual Services - Regineering Contractual Services - Acquaint Contractual Services - Acquaint Contractual Services - Acquaint Contractual Services - Acquaint Contractual Services - Management Fees Contractual Services - Testing/Sampling	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,078 651 2,944 120 205 1,919 37 - 366
	601 603 604 610 611 615 616 617 618 619 620 621 631 632 633 634	MAINTENANCE EXPENSE ACCOUNTS (601-675)  dd Expenses  Salaries and Wages - Employees  Salaries and Wages - Officers, Directors and Majority Stockholders  Employee Pensions and Benefits  Purchased Water  Telephone/Communications  Purchased Power  Fuel for Power Production  Utilities - Other  Chemicals & testing  Office Supplies (excluding postage)  Postage  Materials and Supplies  Repairs to Water Plant  Contractual Services - Engineering  Contractual Services - Leguing  Contractual Services - Leguing  Contractual Services - Testing/Sampling  Contractual Services - Testing/Sampling  Contractual Services - Testing/Sampling  Contractual Services - Testing/Sampling	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,078 - 651 2,944 120 2059 1,919 337 - 366 960
	upply ar 6011 6033 6044 6100 6115 615 6166 617 618 619.1 620 621 631 632 633 634 635 635 636 637	MAINTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses dExpenses de Expenses de Expenses de Expenses de Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Meter Reading	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,078 - 651 2,944 120 205 1,919 37 366 960 - 224
	pupply are 6010 603 604 6010 6010 6010 6010 6010 6010 6010	MAINTENANCE EXPENSE ACCOUNTS (601-675)  dd Expenses  Salaries and Wages - Employees  Salaries and Wages - Officers, Directors and Majority Stockholders  Salaries and Wages - Officers, Directors and Majority Stockholders  Fundous Pensions and Benefits  Purchased Water  Telephone/Communications  Purchased Power  Fuel for Power Production  Utilities - Other  Chemicals & Itesting  Office Supplies (excluding postage)  Postage  Materials and Supplies  Repairs to Water Plant  Contractual Services - Engineering  Contractual Services - Recounting  Contractual Services - Legal  Contractual Services - Hanagement Fees  Contractual Services - Stesting/Sampling  Contractual Services - Management Fees  Contractual Services - Wanagement Fees  Contractual Services - Stesting/Sampling  Contractual Services - Other  Contractual Services - Billing/Collections  Contractual Services - Billing/Collections  Contractual Services - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,078 - 1,078 - 651 2,944 - 120 205 1,919 366 960 - 224 - 1,786
	pupply are 6010 603 6044 6010 6010 6010 6010 6010 6010 6010	MAINTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses dExpenses de Expenses de Expenses de Expenses de Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Meter Reading	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,078 - 651 - 2,944 - 120 - 120 - 37
	pupply are 601 603 604 604 604 604 604 604 605 604 605 605 605 605 605 605 605 605 605 605	MAINTENANCE EXPENSE ACCOUNTS (601-675) de Expenses  Salaries and Wages - Employees  Salaries and Wages - Officers, Directors and Majority Stockholders  Employee Pensions and Benefits  Purchased Water  Telephone/Communications  Purchased Power  Fuel for Power Production  Utilities - Other  Chemicals & testing  Office Supplies (excluding postage)  Postage  Materials and Supplies  Repairs to Water Plant  Contractual Services - Engineering  Contractual Services - Regineering  Contractual Services - Regineering  Contractual Services - Accounting  Contractual Services - Management Fees  Contractual Servic	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,078 - 1,078 - 651 2,944 - 120 120 205 1,919 37 224 - 1,788 517 473
	pupply are 601 601 601 601 601 601 601 601 601 601	MAINTENANCE EXPENSE ACCOUNTS (601-675)  dd Expenses  Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Materials and Supplies Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Under Contractual Services - Legal Contractual Services - Very Contractual Services - Management Fees Contractual Services - Testing/Sampling Contractual Services - Highlig/Collections Contractual Services - Billing/Collections Contractual Services - Meter Reading Contractual Services - Meter Reading Contractual Services - Meter Reading Contractual Services - Weter Reading Contractual Services - Weter Reading Contractual Services - Weter Reading Contractual Services - Other Rental of Building Real Property Rental of Guipment Small Tools Computer & Electronic Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,078 - 551 - 651 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7
	pupply are 6011 6016 6016 6016 6016 6016 6016 601	MAINTENANCE EXPENSE ACCOUNTS (601-675) de Expenses  Salaries and Wages - Employees  Salaries and Wages - Officers, Directors and Majority Stockholders  Employee Pensions and Benefits  Purchased Water  Telephone/Communications  Purchased Power  Fuel for Power Production  Utilities - Other  Chemicals & testing  Office Supplies (excluding postage)  Postage  Materials and Supplies  Repairs to Water Plant  Contractual Services - Engineering  Contractual Services - Regineering  Contractual Services - Regineering  Contractual Services - Accounting  Contractual Services - Management Fees  Contractual Servic	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	. 1,078 - 551 2,944 
	pupply are 6011 for 6	MAINTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses de Expenses de Expenses de Expenses de Expenses de Expenses de Mages - Officers, Directors and Majority Stockholders Salaries and Wages - Officers, Directors and Majority Stockholders Purlosa de Majority Stockholders de Majority Stockholde	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	. 1,078
	pupply ar a form of the form o	MAINTENANCE EXPENSE ACCOUNTS (601-675) de Expenses  Salaries and Wages - Employees  Salaries and Wages - Officers, Directors and Majority Stockholders  Salaries and Wages - Officers, Directors and Majority Stockholders  Employee Pensions and Benefits  Purchased Water  Telephone/Communications  Purchased Power  Fuel for Power Production  Utilities - Other  Chemicals & testing  Office Supplies (excluding postage)  Postage  Materials and Supplies  Repairs to Water Plant  Contractual Services - Engineering  Contractual Services - Regineering  Contractual Services - Regineering  Contractual Services - Amangement Fees  Contractual Services - Testing/Sampling  Contractual Services - Testing/Sampling  Contractual Services - Wanagement Fees  Contractual Services -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	. 1,078
	pupply ar 6011 6012 6033 6044 6100 6111 6155 6166 6177 619.1 619.1 6201 6311 6321 6333 6344 6355 6366 6376 6466 6477 6478	MAINTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses de Expenses de Expenses de Expenses de Expenses de Expenses de Mages - Officers, Directors and Majority Stockholders Salaries and Wages - Officers, Directors and Majority Stockholders Purlosa de Majority Stockholders de Majority Stockholde	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,078 -5651 -5944 -1020
	pupply are defined to the control of	MAINTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses de Mages - Officers, Directors and Majority Stockholders Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Funder Fun	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,078
	pupply are for	MAINTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses  Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Regairs to Water Plant Contractual Services - Accounting Contractual Services - Engineering Contractual Services - Regulate Fuel Contractual Services - Regulate Fuel Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Water Reading Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Vehicle Insurance - Workman's Expense Regulatory Commission Expenses Regulatory Commission Expenses Regulatory Commission Expenses - Amortization of Rate Case Expense Regulatory Commission Expenses - Other Regulatory Commission Expense - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,078
	pupply are defined as a series of the control of th	MAINTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses de Mages - Officers, Directors and Majority Stockholders Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Funder Fun	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,078
	pupply are defined as a second	MAINTENANCE EXPENSE ACCOUNTS (601-675) de Expenses  Salaries and Wages - Employees  Salaries and Wages - Officers, Directors and Majority Stockholders  Employee Pensions and Benefits  Purchased Water  Telephone/Communications  Purchased Power  Fuel for Power Production  Utilities - Other  Chemicals & testing  Office Supplies (excluding postage)  Postage  Materials and Supplies  Repairs to Water Plant  Contractual Services - Engineering  Contractual Services - Legal  Contractual Services - Legal  Contractual Services - Testing/Sampling  Contractual Services - Hosping-Collections  Contractual Services - Hosping-Collections  Contractual Services - Water Reading  Computer & Electronic Expenses  Transportation Expenses  Insurance - General Liability  Insurance - Workman's Compensation  Insurance - Commission Expense - Amortization of Rate Case Expense  Regulatory Commission Expense - Other  Water Resource Conservation Expense  Bad Debt Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,078
	puply are set of the s	MAINTENANCE EXPENSE ACCOUNTS (601-675) de Expenses  Salaries and Wages - Employees  Salaries and Wages - Officers, Directors and Majority Stockholders  Salaries and Wages - Officers, Directors and Majority Stockholders  Employee Pensions and Benefits  Purchased Water  Telephone/Communications  Purchased Power  Fuel for Power Production  Utilities - Other  Chemicals & testing  Office Supplies (excluding postage)  Postage  Materials and Supplies  Materials and Supplies  Materials and Supplies  Materials and Supplies  Contractual Services - Engineering  Contractual Services - Legal  Contractual Services - Amangement Fees  Contractual Services - Amangement Fees  Contractual Services - Testing/Sampling  Contractual Services - Meter Reading  Computer & Electronic Expenses   Transportation Expenses   Insurance - Wethick  Insurance - General Liability  Insurance - Wethick  Insurance - General Liability  Insurance - Gen	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,078
	puply are set of the s	MAINTENANCE EXPENSE ACCOUNTS (601-675) and Expenses  Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legal Contractual Services - Verlag 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 Transportation Expenses Transportation Expenses Transportation Scompensation Insurance - Verkinde Insurance - General Liability Insurance - General Liability Insurance - Workman's Compensation Insurance - Workman's Compensation Insurance - Workman's Compensation Insurance - Workman's Compensation Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Cross Connection Testin & Maintenance Services System Capacty Development Program Expense System Capacty Development Program Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,078
	upply are defined as a second	MAINTENANCE EXPENSE ACCOUNTS (601-675) de Expenses  Salaries and Wages - Employees  Salaries and Wages - Officers, Directors and Majority Stockholders  Salaries and Wages - Officers, Directors and Majority Stockholders  Employee Pensions and Benefits  Purchased Water  Telephone/Communications  Purchased Power  Fuel for Power Production  Utilities - Other  Chemicals & testing  Office Supplies (excluding postage)  Postage  Materials and Supplies  Regairs to Water Plant  Contractual Services - Engineering  Contractual Services - Engineering  Contractual Services - Regineering  Contractual Services - Amangement Fees  Contractual Services - Testing/Sampling  Contractual Services - Testing/Sampling  Contractual Services - Wanagement Fees   Contractual Services - Wanagement Fees   Contractual Services - Wanagement Fees   Contractual Services - Wanagement Fees   Contractual Services - Wanagement Fees   Contractual Services - Wanagement Fees   Contractual Services - Wanagement Fees   Contractual Services - Wanagement Fees   Contractual Services - Wanagement Fees   Contractual Services - Wanagement Fees   Contractual Services - Wanagement Fees   Contractual Services - Wanagement Fees   Contractual Services - Wanagement Fees   Contractua	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,078

# **NOTES**

Shadow Wood Water Service LLC	
Notes and explanations:	

# **INCOME STATEMENT**

400	Operating Revenue	\$	69,187
401	Operating Expenses	\$	28,756
403	Depreciation Expense	\$	9,158
406	Amortization of Utility Plant Acquisition Adjustment	\$	-
407	Amortization Expense	\$	-
408	Taxes Other Than Income Taxes (total)	\$	1,955
409	Income Taxes	\$	8,092
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	\$	-
	Interest & Dividend Income	\$	-
427	Interest Expense	\$	
	Amortization of Premium/Discount on Debt	\$	_
	Gains/Losses From Utility Property Disposition (net)	\$	_
	Extraordinary Income/deductions (net)	\$	-
	NET UTILITY OPERATING INCOME	\$	21,226
			,
421	Nonutility Income	\$	-
415	Revenue From Merchandising, Jobbing, & Contracts	\$	-
426	Nonutility Expense	\$	-
	Nonutility Taxes Other Than Income Tax	\$	-
	Nonutility Income Taxes		-
410.2	Nonutility Deferred Income Taxes	\$	-
411.2	Nonutility Provision for Deferred Income Taxes Credit	\$	-
	Cost & Expense of Merchandising, Jobbing, Contracts	\$	-
	Net Income	\$	21,226
		т —	==,==0

#### Shadow Wood Wate

101. Utility Plant in Service (excluding CIAC)   \$ 416,618   \$ 181,793   \$ 1	404 111111		A 445.640
102-104 Other Utility Plant  105 Commission Approved Utility Plant Acquisition Adjustments  105 Commission Approved Utility Plant Acquisition Adjustments  115 Accumulated Amortization of Commission Approved Acquisition Adjustments  116 Accumulated Deferred Income Taxes (asset)  117 Accumulated Deferred Income Taxes (asset)  118 Cach  119 Accumulated Deferred Income Taxes (asset)  110 Accumulated Deferred Income Taxes (asset)  111 Accumulated Provision for Uncollectible Accounts  112 Accumulated Provision for Uncollectible Accounts  113 Cach  113 Cach  114 Notes Receivable  114 Accumulated Provision for Uncollectible Accounts  115 Accumulated Provision for Uncollectible Accounts  116 Accounts & Supplies Inventory  117 Amiscellaneous Current & Accrued Assets & Prepayments  118 Accumulated Provision for Uncollectible Accounts  119 Accumulated Amortization of CIAC  110 Accumulated Deferred Debits  110 Accumulated Amortization of CIAC  110 Accumulated Amortization of CIAC  111 Nonutility Property  112 Accumulated Depreciation & Amortization (Nonutility)  112 Accumulated Depreciation & Amortization (Nonutility)  112 Accumulated Depreciation & Amortization (Nonutility)  112 Accumulated Property  113 Accounts Payable  113 Accounts Payable  114 Accumulated Depreciation & Amortization (Nonutility)  115 Accumulated Property  116 Accumulated Depreciation & Amortization (Nonutility)  117 Accumulated Depreciation & Amortization (Nonutility)  118 Accumulated Depreciation & Amortization (Nonutility)  119 Accumulated Depreciation & Amortization (Nonutility)  120 Accumulated Depreciation & Amortization (Nonutility)  121 Accumulated Depreciation & Amortization (Nonutility)  122 Accumulated Depreciation & Amortization (Nonutility)  123 Accumulated Depreciation & Amortization (Nonutility)  124 Accumulated Depreciation & Amortization (Nonutility)  125 Accumulated Depreciation & Amortization (Nonutility)  126 Accumulated Depreciati			\$ 416,618
102-104 Other Utility Plant 105 Commission Approved Construction Work in Progress (CWIP) 114 Commission Approved Utility Plant Acquisition Adjustments 115 Accumulated Amoritzation of Commission Approved Acquisition Adjustments 1190 Accumulated Deferred Income Taxes (asset)  Net Utility Plant \$ 2,346,873  131 Cash 132 Special Deposits 133-132 Special Deposits 141-142 Accounts Receivable 143 Accumulated Provision for Uncollectible Accounts 144 Notes Receivable 145 Accumulated Provision for Uncollectible Accounts 145-146 Accounts & Notes Receivable from Associated Companies 151-146 Accounts & Notes Receivable from Associated Companies 151-146 Accounts & Notes Receivable from Associated Companies 151-147 Adviscellaneous Current & Accrued Assets & Prepayments Net Current & Accrued Assets \$ 2, 191 133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments 181-186 Deferred Debits  Total Assets  252 Advances for Construction 271 CIAC 272 Accumulated Amortization of CIAC Net CIAC & Advances for Construction 273 Accumulated Memorization of CIAC Net CIAC & Advances for Construction 121 Nonutility Property 122 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments Nonutility Plant & Investment 153 Accounts Psyable 133 Accounts Psyable 134 Accounts Psyable to Affiliated Companies 135 Accounts Psyable to Affiliated Companies 136 Account Psyable to Affiliated Companies 137 Accounts Psyable to Affiliated Companies 138 Accounts Psyable to Affiliated Companies 139 Accounts Psyable to Affiliated Companies 130 Accounts Psyable to Affiliated Companies 130 Accounts Psyable to Affiliated Companies 131 Accounts Psyable to Affiliated Companies 132 Accounts Psyable to Affiliated Companies 133 Accounts Psyable to Affiliated Companies 134 Accounts Psyable to Affiliated Companies 135 Accounts Psyable to Affiliated Companies 136 Account Psyable to Affiliated Companies 137 Accounts Psyable to Affiliated Companies 138 Accounts Psyable to Affiliated Companies 139 Accounts Psyable to Affili	108-110 Accur		
105 Commission Approved Construction Work in Progress (CWIP)   S   -		Subtotal	\$ 234,837
105 Commission Approved Construction Work in Progress (CWIP)   S   -	102-104 Other	r Utility Plant	\$ -
11.4 Commission Approved Utility Plant Acquisition Adjustments   S			
13   Accumulated Amortization of Commission Approved Acquisition Adjustments   S			
190 Accumulated Deferred Income Taxes (asset)   Subtoto   S			
Subtotal   S			
131 Cash   132 Special Deposits			\$ -
132 Special Deposits 141-142 Accounts Receivable 143 Accumulated Provision for Uncollectible Accounts 144 Notes Receivable 145-146 Accounts & Notes Receivable from Associated Companies 151 Materials & Supplies Inventory 152-159 133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments 162-174 Miscellaneous Current & Accrued Assets & Prepayments 175-186 Deferred Debits 181-186 Deferred Debits 181-186 Deferred Debits 181-186 Deferred Debits 181-186 Deferred Debits 182-186 Deferred Deferred Debits 182-186 Deferred Deferred Debits 182-186 Deferred Deferre		Net Utility Plant	\$ 234,837
132 Special Deposits 141-142 Accounts Receivable 143 Accumulated Provision for Uncollectible Accounts 144 Notes Receivable 145-146 Accounts & Notes Receivable from Associated Companies 151 Materials & Supplies Inventory 152-159 133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments 162-174 Miscellaneous Current & Accrued Assets & Prepayments 175-186 Deferred Debits 181-186 Deferred Debits 181-186 Deferred Debits 181-186 Deferred Debits 181-186 Deferred Debits 182-186 Deferred Deferred Debits 182-186 Deferred Deferred Debits 182-186 Deferred Deferre			
141-142   Accounts Receivable			
143. Accumulated Provision for Uncollectible Accounts 144 Notes Receivable 145-146 Accounts & Notes Receivable from Associated Companies 151 Materials & Supplies Inventory 133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments Net Current & Accrued Assets \$ 2,199 133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments Net Current & Accrued Assets \$ 4,599 181-186 Deferred Debits  Total Assets \$ 239,432  252 Advances for Construction 271 CIAC 272 Accumulated Amortization of CIAC Net CIAC & Advances for Construction 271 CIAC 272 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments Nonutility Plant & Investment \$  221-224 Long-Term Debt 231 Accounts Payable 232 Accumulated Deferred Section of Ciac S 233 Accounts Payable of Affiliated Companies 234 Notes Payable to Affiliated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities  251 Premium on Unamortized Debt 252 Ottomer Deferred Credit 253 Other Deferred Credit 254 Accumulated Deferred Income Taxes-Accelerated Amortization 255 Accumulated Deferred Income Taxes-Cother 266 Accumulated Deferred Income Taxes-Cother 277 Accumulated Deferred Income Taxes-Cother 287 Accumulated Deferred Income Taxes-Other 288 Accumulated Deferred Income Taxes-Other 289 Accumulated Deferred Income Taxes-Other 290 Common Stock Issued 291 Common Stock Issued 292 Preferred Stock Issued 293 Cital Capital Stock 294 Preferred Stock Issued 295 Premium on Capital Stock 295 Cital Capital Stock 296 Cital Capital Stock 297 Premium on Capital Stock 297 Premium on Capital Stock 298 Cital Capital Stock 299 Cital Capital Stock 290 Cital Capital Stock 291 Other Paid in Capital 292 Discount on Capital Stock 291 Other Paid in Capital 293 Cital Equity (\$ 239,432)			
144 Notes Receivable 145-146 Account & Notes Receivable from Associated Companies 151 Materials & Supplies Inventory 152 Account & Notes Receivable from Associated Companies 153-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments Net Current & Accrued Assets \$ 2,199 181-186 Deferred Debits  S			
145-146 Accounts & Notes Receivable from Associated Companies 151. Materials & Supplies Inventory 133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments Net Current & Accrued Assets \$ \$ 2,199 131-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments Net Current & Accrued Assets \$ 4,595  181-186 Deferred Debits  Total Assets \$ 239,432  252 Advances for Construction 271 CIAC 272 Accumulated Amortization of CIAC Net CIAC & Advances for Construction 271 CIAC 272 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments Nonutility Plant & Investment \$  221-224 Long-Term Debt 231 Accounts Payable to Affiliated Companies 232 Notes Payable to Affiliated Companies 233 Accounts Payable to Affiliated Companies 234 Notes Payable to Affiliated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities 238 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Accelerated Amortization 283 Accoundated Deferred Income Taxes-Other  284 Accumulated Deferred Income Taxes-Other  285 —			·
133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments    S			
133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments   S			
Net Current & Accrued Assets   S   4,595			
Total Assets \$ 239,432  252 Advances for Construction \$	100 100 00 101 17 1 1111000		
Total Assets \$ 239,432   252 Advances for Construction   5			7,700
252 Advances for Construction 271 CIAC 272 Accumulated Amortization of CIAC  Net CIAC & Advances for Construction  Net CIAC & Advances for Construction  121 Nonutility Property 122 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments  Nonutility Plant & Investment  21-224 Long-Term Debt 231 Accounts Payable 232 Notes Payable 233 Accounts Payable 234 Notes Payable to Affiliated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities  238-241 Miscellaneous Current and Accrued Liabilities  15 -	181-186 Defer	rred Debits	\$ -
252 Advances for Construction 271 CIAC 272 Accumulated Amortization of CIAC  Net CIAC & Advances for Construction  Net CIAC & Advances for Construction  121 Nonutility Property 122 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments  Nonutility Plant & Investment  21-224 Long-Term Debt 231 Accounts Payable 232 Notes Payable 233 Accounts Payable 234 Notes Payable to Affiliated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities  238-241 Miscellaneous Current and Accrued Liabilities  15 -			
271 CIAC 272 Accumulated Amortization of CIAC  Net CIAC & Advances for Construction  121 Nonutility Property 122 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments  Nonutility Plant & Investment  212-124 Long-Term Debt 213 Accounts Payable 223 Notes Payable 234 Notes Payable 235 Notes Payable 236 Accrued Taxes 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities  238-241 Miscellaneous Current and Accrued Liabilities  251 Premium on Unamortized Debt 253 Other Deferred Credit 251-265 Reserves  Other  261 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-University Society 204 Preferred Stock Issued 207 Premium on Capital Stock 210 Other Pation Capital 211 Common Stock Issued 207 Premium on Capital Stock 211 Other Pation Capital 212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Proprietary Capital (Proprietorships & Partnerships Only)  Total Equity 5 239,432		Total Assets	\$ 239,432
271 CIAC 272 Accumulated Amortization of CIAC  Net CIAC & Advances for Construction  121 Nonutility Property 122 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments  Nonutility Plant & Investment  212-124 Long-Term Debt 213 Accounts Payable 223 Notes Payable 234 Notes Payable 235 Notes Payable 236 Accrued Taxes 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities  238-241 Miscellaneous Current and Accrued Liabilities  251 Premium on Unamortized Debt 253 Other Deferred Credit 251-265 Reserves  Other  261 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-University Society 204 Preferred Stock Issued 207 Premium on Capital Stock 210 Other Pation Capital 211 Common Stock Issued 207 Premium on Capital Stock 211 Other Pation Capital 212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Proprietary Capital (Proprietorships & Partnerships Only)  Total Equity 5 239,432			
Net CIAC & Advances for Construction  121 Nonutility Property 122 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 234 Notes Payable to Affiliated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities 239-241 Miscellaneous Current and Accrued Liabilities 251 Premium on Unamortized Debt 252 Other Deferred Credit 253 Other Deferred Credit 254 Accumulated Deferred Income Taxes-Accelerated Amortization 255 Accumulated Deferred Income Taxes-Liberalized Depreciation 256 Accumulated Deferred Income Taxes-Uneralized Depreciation 257 Accumulated Deferred Income Taxes-Other 268 Accumulated Deferred Income Taxes-Other 279 Total Liabilities 280 Accumulated Deferred Income Taxes-Other 281 Accumulated Deferred Income Taxes-Other 282 Accumulated Deferred Income Taxes-Other 283 Accumulated Deferred Income Taxes-Other 284 Accumulated Deferred Income Taxes-Other 285 Accumulated Deferred Income Taxes-Other 286 Accumulated Deferred Income Taxes-Other 387 Accumulated Deferred Income Taxes-Other 388 Accumulated Deferred Income Taxes-Other 399 Accumulated Deferred Income Taxes-Other 390 Accumulated Deferred Income Taxes-Other 390 Accumulated Deferred Income Taxes-Other 391 Accumulated Deferred Income Taxes-Other 392 Accumulated Deferred Income Taxes-Other 393 Accumulated Deferred Income Taxes-Other 394 Accumulated Deferred Income Taxes-Other 395 Accumulated Deferred Income Taxes-Other 396 Accumulated Deferred Income Taxes-Other 397 Accumulated Deferred Income Taxes-Other 398 Accumulated Deferred Income Taxes-Other 398 Accumulated Deferred Income Taxes-Other 399 Accumulated Deferred Income Taxes-Other 399 Accumulated Deferred Income Taxes-Other 390 Ac			
Net CIAC & Advances for Construction \$			
121 Nonutility Property 122 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments  Nonutility Plant & Investment  221-224 Long-Term Debt 221 Accounts Payable 223 Notes Payable 233 Accounts Payable to Affiliated Companies 234 Notes Payable to Affiliated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities 238-241 Miscellaneous Current and Accrued Liabilities 239 Caster of Caster	272 ACCUI		
122 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  234 Notes Payable to Affiliated companies  235 Customer Deposits  236 Accrued Taxes  237 Accrued Interest  238-241 Miscellaneous Current and Accrued Liabilities  251 Premium on Unamortized Debt  251 Premium on Unamortized Debt  253 Other Deferred Credit  261-265 Reserves  Other  281 Accumulated Deferred Income Taxes-Accelerated Amortization  282 Accumulated Deferred Income Taxes-Uberalized Depreciation  283 Accumulated Deferred Income Taxes-Other  201 Common Stock Issued  204 Preferred Stock Issued  207 Premium on Capital Stock  211 Other Paid in Capital  212 Discount on Capital Stock  213 Capital Stock Expense  214 Appropriated Retained Earnings  215 Unappropriated Retained Earnings  216 Reacquired Capital Stock  217 Otal Equity  239,432  Total Equity  Total Equity  5 239,432		The circle a havances for construction	7
123-127 Miscellaneous Nonutility Investments	121 Nonu	utility Property	\$ -
Sample   S	122 Accur	mulated Depreciation & Amortization (Nonutility)	\$ -
221-224 Long-Term Debt 231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Affiliated Companies 234 Notes Payable to Affiliated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities 251 Premium on Unamortized Debt 253 Other Deferred Credit 253 Other Deferred Credit 261-265 Reserves 274 Accumulated Deferred Income Taxes-Accelerated Amortization 275 Accumulated Deferred Income Taxes-Understation 276 Accumulated Deferred Income Taxes-Understation 287 Accumulated Deferred Income Taxes-Other 288 Accumulated Deferred Income Taxes-Other 299 Total Liabilities 201 Common Stock Issued 204 Preferred Stock Issued 205 Premium on Capital Stock 216 Other School	123-127 Misce		
231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Affiliated Companies 234 Notes Payable to Affiliated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities 251 Premium on Unamortized Debt 253 Other Deferred Credit 253 Other Deferred Credit 254 Accumulated Deferred Income Taxes-Accelerated Amortization 255 Accumulated Deferred Income Taxes-Liberalized Depreciation 280 Accumulated Deferred Income Taxes-Other  261 Common Stock Issued 262 Premium on Capital Stock 263 Common Stock Issued 264 Preferred Stock Issued 265 Premium on Capital Stock 266 Common Stock Issued 276 Premium on Capital Stock 277 Premium on Capital Stock 278 Capital Stock Expense 279 Premium on Capital Stock 280 Capital Stock Expense 281 Capital Stock Expense 282 Accumulated Deferred Incomes Stock 283 Capital Stock Expense 284 Capital Stock Expense 285 Capital Stock 286 Capital Stock 287 Capital Stock 288 Proprietary Capital (Proprietorships & Partnerships Only) 288 Proprietary Capital (Proprietorships & Partnerships Only) 389 Capital Stock 390 C		Nonutility Plant & Investment	\$ -
231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Affiliated Companies 234 Notes Payable to Affiliated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities 251 Premium on Unamortized Debt 253 Other Deferred Credit 253 Other Deferred Credit 254 Accumulated Deferred Income Taxes-Accelerated Amortization 255 Accumulated Deferred Income Taxes-Liberalized Depreciation 280 Accumulated Deferred Income Taxes-Other  261 Common Stock Issued 262 Premium on Capital Stock 263 Common Stock Issued 264 Preferred Stock Issued 265 Premium on Capital Stock 266 Common Stock Issued 276 Premium on Capital Stock 277 Premium on Capital Stock 278 Capital Stock Expense 279 Premium on Capital Stock 280 Capital Stock Expense 281 Capital Stock Expense 282 Accumulated Deferred Incomes Stock 283 Capital Stock Expense 284 Capital Stock Expense 285 Capital Stock 286 Capital Stock 287 Capital Stock 288 Proprietary Capital (Proprietorships & Partnerships Only) 288 Proprietary Capital (Proprietorships & Partnerships Only) 389 Capital Stock 390 C	224 224 1		
232 Notes Payable 233 Accounts Payable to Affiliated Companies 5 234 Notes Payable to Affiliated companies 5 235 Customer Deposits 5 236 Accrued Taxes 5 237 Accrued Interest 5 238-241 Miscellaneous Current and Accrued Liabilities 5 238-241 Miscellaneous Current and Accrued Liabilities 5 238-241 Miscellaneous Current and Accrued Liabilities 5 253 Other Deferred Credit 5 253 Other Deferred Credit 5 253 Other Deferred Income Taxes-Accelerated Amortization 252 Accumulated Deferred Income Taxes-Liberalized Depreciation 253 Accumulated Deferred Income Taxes-Other 5 254 Accumulated Deferred Income Taxes-Other 5 255 Company Compan	-		
233 Accounts Payable to Affiliated Companies 234 Notes Payable to Affiliated companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities 251 Premium on Unamortized Debt 252 Other Deferred Credit 253 Cher Deferred Credit 254-265 Reserves 255 Accumulated Deferred Income Taxes-Accelerated Amortization 256 Accumulated Deferred Income Taxes-Understation 257 Accumulated Deferred Income Taxes-Understation 268 Accumulated Deferred Income Taxes-Other 270 Common Stock Issued 270 Premium on Capital Stock 271 Other Paid in Capital 272 Discount on Capital Stock 273 Capital Stock Expense 274 Appropriated Retained Earnings 275 Capital Stock 276 Reacquired Capital Stock 277 Proprietary Capital (Proprietorships & Partnerships Only) 287 Total Equity 288 Proprietary Capital (Proprietorships & Partnerships Only) 38		•	
234 Notes Payable to Affiliated companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities  238-241 Miscellaneous Current and Accrued Liabilities  251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves  Other  281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other  5  201 Common Stock Issued 204 Preferred Stock Issued 207 Premium on Capital Stock 211 Other Paid in Capital 212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Reacquired Capital Stock 218 Proprietary Capital (Proprietorships & Partnerships Only)  Total Equity  Total Equity  5  Total Equity			
235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities  251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves  261-265 Reserves  272 Accumulated Deferred Income Taxes-Accelerated Amortization 273 Accumulated Deferred Income Taxes-Liberalized Depreciation 274 Accumulated Deferred Income Taxes-Other  275 Accumulated Deferred Income Taxes-Other  287 Accumulated Deferred Income Taxes-Other  288 Accumulated Deferred Income Taxes-Other  299 Accumulated Deferred Income Taxes-Other  200 Common Stock Issued 201 Common Stock Issued 202 Preferred Stock Issued 203 Premium on Capital Stock 204 Preferred Stock Issued 205 Premium on Capital Stock 216 Capital Stock Expense 217 Capital Stock Expense 218 Propriated Retained Earnings 219 Unappropriated Retained Earnings 210 Unappropriated Retained Earnings 211 Chapter Capital Stock 212 Proprietary Capital (Proprietorships & Partnerships Only)  210 Total Equity 211 Cotal Equity 212 Stock 213 Capital (Proprietorships & Partnerships Only)			
236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities  Liabilities  251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves  Other  281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other  261 Common Stock Issued 270 Premium on Capital Stock 211 Other Paid in Capital 212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Reacquired Capital Stock 217 Proprietary Capital (Proprietorships & Partnerships Only)  Total Equity  Total Equity  Total Equity  Total Equity  Total Equity			
237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities  Liabili			
238-241 Miscellaneous Current and Accrued Liabilities  Liabilities  251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves  281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other  284 Accumulated Deferred Income Taxes-Other  285 -  286 -  287 -  288 Accumulated Deferred Income Taxes-Other  289 Accumulated Deferred Income Taxes-Other  290 Common Stock Issued 201 Preferred Stock Issued 202 Premium on Capital Stock 203 Premium on Capital Stock 210 Other Paid in Capital 211 Discount on Capital Stock 212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Reacquired Capital Stock 218 Proprietary Capital (Proprietorships & Partnerships Only)  Total Equity \$ 239,432			
Liabilities \$ -   251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves  281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other  294 Accumulated Deferred Income Taxes-Other  205 Total Liabilities  206 Preferred Stock Issued 207 Premium on Capital Stock 210 Other Paid in Capital 211 Other Paid in Capital 212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Reacquired Capital Stock 217 Proprietary Capital (Proprietorships & Partnerships Only)  Total Equity  5 -   5 -   7 -   5 -   7 -   5 -   5 -   5 -   5 -   7 -   5 -   7 -   5 -   7 -   5 -   7 -			
253 Other Deferred Credit 261-265 Reserves  281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other  284 Accumulated Deferred Income Taxes-Other  285 286 287 Total Liabilities  290 Common Stock Issued 290 Preferred Stock Issued 290 Premium on Capital Stock 291 Other Paid in Capital 292 Discount on Capital Stock 293 Capital Stock Expense 294 Appropriated Retained Earnings 295 296 S 297 S 298 S 299 S		Liabilities	
253 Other Deferred Credit 261-265 Reserves  281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other  284 Accumulated Deferred Income Taxes-Other  285 286 287 Total Liabilities  290 Common Stock Issued 290 Preferred Stock Issued 290 Premium on Capital Stock 291 Other Paid in Capital 292 Discount on Capital Stock 293 Capital Stock Expense 294 Appropriated Retained Earnings 295 296 S 297 S 298 S 299 S			
Sample   State   Sta	251 Prem	nium on Unamortized Debt	
Other  281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other  201 Common Stock Issued 204 Preferred Stock Issued 207 Premium on Capital Stock 211 Other Paid in Capital 212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Reacquired Capital Stock 217 Proprietary Capital (Proprietorships & Partnerships Only)  Other  \$   \$			
281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other  204 Common Stock Issued 205 Premium on Capital Stock 206 Premium on Capital Stock 217 Other Paid in Capital 210 Discount on Capital Stock 211 Capital Stock Expense 212 Appropriated Retained Earnings 213 Unappropriated Retained Earnings 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Reacquired Capital Stock 217 Proprietary Capital (Proprietorships & Partnerships Only)  280 Total Equity  3	261-265 Reser		
282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other  \$ - \$ - \$		Other	ς -
282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other  \$ - \$ - \$	281 Accur	mulated Deferred Income Taxes-Accelerated Amortization	\$ -
283 Accumulated Deferred Income Taxes-Other  201 Common Stock Issued 204 Preferred Stock Issued 207 Premium on Capital Stock 211 Other Paid in Capital 212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Reacquired Capital Stock 218 Proprietary Capital (Proprietorships & Partnerships Only)  S Capital Equity  S Capital Stock S CAPPROPRIED STORM SPARTNERSHIPS Only)  Total Equity  S CAPPROPRIED STORM SPARTNERSHIPS Only)			
Total Liabilities  \$ -		•	
201 Common Stock Issued 204 Preferred Stock Issued 207 Premium on Capital Stock 211 Other Paid in Capital 212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Reacquired Capital Stock 218 Proprietary Capital (Proprietorships & Partnerships Only)  \$	200 / 10001	maiated perented indome taxes office	
201 Common Stock Issued 204 Preferred Stock Issued 207 Premium on Capital Stock 211 Other Paid in Capital 212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Reacquired Capital Stock 218 Proprietary Capital (Proprietorships & Partnerships Only)  \$		Total Liabilities	\$ -
204 Preferred Stock Issued 207 Premium on Capital Stock 211 Other Paid in Capital 212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Reacquired Capital Stock 218 Proprietary Capital (Proprietorships & Partnerships Only)  S - County Capital Stock 219 Capital Stock Partnerships Only)			
207 Premium on Capital Stock 211 Other Paid in Capital 212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Reacquired Capital Stock 218 Proprietary Capital (Proprietorships & Partnerships Only)  Symptocian Stock Suppose Su	201 Comr	mon Stock Issued	\$ -
211 Other Paid in Capital 212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Reacquired Capital Stock 218 Proprietary Capital (Proprietorships & Partnerships Only)  State of the paid in Capital Stock State of the paid in Capital State of the			
212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Reacquired Capital Stock 218 Proprietary Capital (Proprietorships & Partnerships Only)  Total Equity  \$ -  Total Equity			
213 Capital Stock Expense \$ - 214 Appropriated Retained Earnings \$ - 215 Unappropriated Retained Earnings \$ 227,351 216 Reacquired Capital Stock \$ - 218 Proprietary Capital (Proprietorships & Partnerships Only)  Total Equity \$ 239,432			
214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Reacquired Capital Stock 218 Proprietary Capital (Proprietorships & Partnerships Only)  Total Equity \$			
215 Unappropriated Retained Earnings \$ 227,351 216 Reacquired Capital Stock \$ - 218 Proprietary Capital (Proprietorships & Partnerships Only) \$ - Total Equity \$ 239,432			
216 Reacquired Capital Stock  218 Proprietary Capital (Proprietorships & Partnerships Only)  Total Equity  \$ -  Total Equity		-	
218 Proprietary Capital (Proprietorships & Partnerships Only)  State of the proprietary Capital (Proprietorships & Partnerships Only)  Total Equity  \$ \$ \$ 239,432			
Total Equity \$ 239,432			
Total Liabilities and Equity \$ 239,432		Total Equity	\$ 239,432

# STATS

Operating Revenues		Assets & Other Debits	
Flat Rate	\$ -	Utility Plant	\$ 416,618
Metered - Residential	\$ 68,114	Less: Depreciation & Amortization Reserve	\$ 181,781
Metered - Commercial	\$ -	Other Property & Investments	\$ 2,396
Irrigation (including golf courses)	\$ -	Materials and Supplies	\$ 2,199
Fire Protection	\$ -	Other Current & Accrued Assets	\$ -
Other Sales of Water	\$ -	Deferred Debits	\$ -
Other Operating Revenue	\$ 1,073	Total Assets & Other Debits	\$ 239,432
Total Operating Revenues	\$ 69,187		
		Liabilities & Other Credits	
Operating Expenses		Capital/Common Stock	\$ 12,081
Purchased Water	\$ -	Retained Earnings	\$ 227,351
Purchased Power	\$ 2,944	Long-Term Debt	\$ -
Water Treatment	\$ 960	Customer Deposits	\$ -
Supplies and Expenses	\$ 9,143	Other Current & Accrued Liabilities	\$ -
Repairs of Plant	\$ -	Advances for Construction	\$ -
Administrative & General	\$ 15,709	Other Deferred Credits	\$ -
Total Operating Expenses	\$ 28,756	Contributions in Aid of Construction	\$ -
		Accumulated Deferred Income Taxes	\$ -
Other Revenue Deductions		<b>Total Liabilities &amp; Other Credits</b>	\$ 239,432
Depreciation & Amortization	\$ 9,158		
Operating Income Taxes	\$ 8,092	Average Number of Customers	
Other Operating Taxes	\$ 1,955	Flat Rate	-
Uncollectible Revenue/Bad Debt Expense	\$ -	Metered - Residential	64
Total Revenue Deductions	\$ 19,205	Metered - Commercial	-
Total Expenses and Deductions	\$ 47,961	Irrigation (including golf courses)	-
		Fire Protection	-
Other Income	\$ -	Other	 -
Interest on Long-Term Debt		Total Customers	64
Other Interest Charges	\$ -		
Other Income Deductions	\$ 		
Net Operating Income (or Loss)	\$ 21,226		