e-FILING REPORT COVER SHEET

REPORT NAME:	Annual Repor	rt Form C
COMPANY NAME:	Shadow Wood	d Water Service
If yes, please s	submit only the	IDENTIAL INFORMATION? No Yes e cover letter electronically. Submit confidential information ne terms of an applicable protective order.
If known, please selec	et designation:	☐ RE (Electric) ☐ RG (Gas) ☐ RW (Water) ☐ RO (Other)
Report is required by:	OAR Statute Order Other	Enter Rule number; e.g., 860-039-0070 ORS 757.125 and 757.135 Enter Commission Order No.; e.g., 95-1335 Enter reason; e.g., at Request of Lee Sparling
<u> </u>	-	fic docket/case? No Yes Enter docket number; e.g.; UM 1484
Key words: 2013 Wa	ter Utility Ann	nual Report C
If known, please selec	t the PUC Sec	tion to which the report should be directed:
Corporate A	Analysis and V	Vater Regulation
Economic :	and Policy Ana	alysis
Electric and	d Natural Gas	Revenue Requirements
Electric Ra	ates and Planni	ng
☐ Natural Ga	s Rates and Pla	anning
Utility Safe	ety, Reliability	& Security
Administra	ative Hearings	Division
Consumer	Services Section	on

PLEASE NOTE: Do NOT use this form or e-filing with the PUC Filing Center for:

- Annual Fee Statement form and payment remittance or
- OUS or RSPF Surcharge form or surcharge remittance or
- Any other Telecommunications Reporting or
- Any daily safety or safety incident reports or
- Accident reports required by ORS 654.715.



ANNUAL RESULTS OF OPERATIONS REPORT

SELECT COMPANY SIZE (based on Annual Revenue)

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

FOR THE CALENDAR YEAR

2013

COMPANY NAME

Instructions

Hiland WC - Shadow Wood

The Annual Results of Operations Report, required by the Public Utility Commission (PUC or Commission) under the authority of the Oregon Revised Statutes (ORS) 757.125 and 757.135, is based on the utility's operations for a calendar or fiscal year and is a convenient method for the Commission's staff to monitor the utility's results of operations. It must be filed electronically with the PUC on or before April 1st of the year following that for which the report is made. Attach the completed report and any supplementary pages to an email addressed to the following address: puc.filingcenter@state.or.us.

- Interpret all accounting words and phrases in accordance with the USOA.
- Special or unusual entries and all discrepancies should be fully explained. If necessary, describe fully any unusual entries and discrepancies in a narrative explanation in the tab titled "Notes."
- If the utility has filed, or intends to file, a separate rate schedule in its tariff for non-contiguous portions of its water system, separate accounting for Operating Revenues, Operating Expense, Plant Investments, and related Reserve for Depreciation must be maintained by the utility for each portion of the water system relating to each separate rate schedule. This annual report, however, should include the combined financial data for the utility.
- Each incorporated utility is requested to file with this report a copy of its most recent annual report to stockholders, if one is prepared.
- All schedules that call for the balance at the beginning of the year should reflect the same end of year balance **exactly** as shown in the prior year's annual report. Any adjustments to the ending balances shown in the report for the previous year should be reflected in the current year's activity and reported along with an explanation in the annual report.

FOR QUESTIONS ON EXCEL PROGRAM, ACCOUNTS, OR REPORTING, CONTACT BRIAN BAHR AT 503-378-4362.

Oath

Hiland WC - Shadow Wood

Complete Address of Reporting Utility

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

Name and title of person responsible for report

Name: Silas Olson
Title: Business Manager
Phone: 503-537-4504
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

Hiland WC - Shadow Wood

Provide the	following information for the contact person regarding this report
Name:	Silas Olson
Address:	PO Box 699, Newberg, OR 97132
Phone:	503-537-4504
Email:	silas@hilandwater.com
Provide the	following information for where the utility's books and records are located
Name:	Wilderness Canyon
Address:	1100 Industrial Parkway, Newberg, OR 97132
Phone:	503-554-8333
Email:	marilyn@hilandwater.com
Provide the	following information of any audit group reviewing records and/or operations
Name:	
Address:	
Phone:	
Email:	
Date of origi	inal organization of the utility (month, day, year): 10/1/1997

Provide the following information for all utility officers and directors

Provide the following information for all utility officers and directors							
Name	Title	Phone #	Email				
Melvin Olson	President	503-312-9206	mel@hilandwater.com				
Micah Olson	Vice President	971-563-3128	micah@hilandwater.com				
Silas Olson	Secretary / Treasurer	503-537-4504	silas@hilandwater.com				
Marilyn Olson	Board Member	503-537-7139	marilyn@hilandwater.com				
Matthew Olson	Board Member	503-438-0471	matt@hilandwater.com				
Elijah Olson	Board Member	503-740-9563	elijaholson@yahoo.com				
Seth Olson	Board Member	503-476-6857	sethoolson@gmail.com				
Zachary Olson	Board Member	503-487-7592	zach@hilandwater.com				
Aaron Olson	Board Member	503-487-7591	aaron@hilandwater.com				

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

Name	Title	Phone #	Email
Want & Emery CPA's - Terry Emery	СРА	503-538-5023	terry@wantcpa.com
Greene & Markley - Gary Blacklidge	Legal Counsel	503-295-2668	garyblacklidge@greenemarkley.com
Olson, LLC - Micah & Christine Olson	Primary Contractor	971-563-3128	micah@olsonllc.com

Organization

Hiland WC - Shadow Wood

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

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

Part A	A: Sole Pro	prietorship	or Partnershi	p			
	7	wner or par					
	Address			I.			
1	% interest	or equity					
			oyed by comp	any)			
	Name of o	wner or par	tner				
	Address	Wilei oi pai	uiei				
2	% interest	or equity	I				
			oyed by comp	anv)			
				,,			
		wner or par	tner				
3	Address		ī				
	% interest		L	`	ı		
	Principal d	uty (if empl	oyed by comp	any)			
	Name of o	wner or par	tner				
_	Address			•			
4	% interest	or equity					
	Principal d	uty (if empl	oyed by comp	any)			
	_						
Part	B: Corpora		1: . / cc:			14 L : OL	
	Name of stockholder/director/officer				Melvin Olson		
1	Title	President			07122		
	Address 4054 N. Garden Drive, Newberg, OR 97132 # shares owned				15.00		
	# snares of	wneu					15.00
	Name of st	tockholder/	director/office	er		Marilyn Olson	
2	Title	Board Men	nber				
_	Address		rden Drive, N	ewberg, OR	97132		
	# shares ov	wned					15.00
	Name of st	tockholder/	director/office	er		Micah Olson	
,	Title	Vice Presid	ent				
3	Address	1130B N. N	/leridian St., N	ewberg, OF	R 97132		
	# shares o	wned					10.00
	Name of st	tockholder/	director/office	er		Silas Olson	
	Title	Secretary /			l .		
4	Address		nd Ave., Portl	and. OR 972	201		
	# shares ov			,	·		10.00
Part (C: Corporat	tion - Share	es Outstandin	g			
	-			<u>C</u>	ommon Stock	Preferred Stock	
			# shares	authorized		0	

shares issued at year end

Par or stated value per share:

Dividends declared per share during the year:

100

Affiliates

Hiland WC - Shadow Wood

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

Name of Affiliate	Description of product or service	Contract or Agreement effective date	Revenue
			\$
			<u> </u>
ucts or Services PURCHASED from Affili			6 .
Name of Affiliate	Description of product or service	Contract or Agreement effective date	Cost
			\$
		•	
		TOTAL	Ś
		•	
inations or Notes			
Hations of Notes			

Revenues

Hiland WC - Shadow Wood

gal or cf gal

Consumption and Revenue

		# customers at	# customers at year	Total Quantity water	
	Act #	year beginning	end	sold	revenues
Unmetered (flat rate) water sales	460				
Metered sales to RESIDENTIAL customers	461.1	63	63	4,368,730	\$ 38,396
Metered sales to COMMERCIAL customers	461.2				
Metered sales to INDUSTRIAL customers	461.3				
Other metered sales to public authorities	461.4				
Metered sales to multiple family dwellings	461.5				
Public fire protection revenue	462.1				
Private fire protection revenue	462.2				
Other Sales to public authorities	464				
Sales to irrigation customers	465				
Sales for resale	466				
Water Sales to golf course/recreation revenue	467				
Special contract/agreement revenue	468				
TOTAL		63	63	4,368,730	\$ 38,396

Revenue other than water sales

		Act #	revenues
Forfeited discounts		470	
Miscellaneous service revenues		471	\$ 434
Rents from water property		472	
Interdepartmental rents		473	
Other		474	
Cross Connection sales & services revenues		475	
	Total		\$ 434

Total Operating Revenue \$ 38,830

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	5778.743386	50.78779101
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 & property sales

Hiland WC - Shadow Wood

Act # TAXES OTHER THAN INCOME TAX

408.11	Property Tax	\$ 591
408.12	Payroll Tax	
408.13	Other Tax Other Than Income Tax	
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 591

Act # INCOME TAXES

409.1	Federal Income Tax	\$ 446
409.11	State Income Tax	\$ 186
409.13	Other Income Tax	
409.2	Nonutility Income Tax	
	TOTAL	\$ 632

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	Ś -

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

Description		Amount
	Total	\$ -

Expenses

Act #		Expense amou	ınt
601	Salaries and Wages - employees	\$ 7,	,466
603	Salaries and Wages – officers, directors, and majority stockholders	\$	-
604	Employee Pensions & Benefits	\$	270
610	Purchased Water	\$	-
611	Telephone/Communications	\$	422
615	Purchased Power	\$ 1,	,936
616	Fuel for Power Production	\$	-
617	Utilities - Other (garbage, natural gas)	\$	4
618	Chemicals & testing	\$ 1,	,495
619	Office Supplies (excluding postage)	\$	-
619.1	Postage	\$	201
620	Materials & Supplies (O&M)	\$ 4,	,412
621	Repairs of Water Plant	\$	-
631	Contractual Services - engineering	\$	5
632	Contractual Services - accounting	\$	41
633	Contractual Services - legal	\$	-
634	Contractual Services - management	\$	770
635	Contractual Services – testing / sampling	\$	-
636	Contractual Services – labor	\$	701
637	Contractual Services - billing/collections	\$	168
638	Contractual Services - meter reading	\$	-
639	Contractual Services - other	\$	64
641	Rental of Building / Real Property	\$	444
642	Rental of Equipment	\$	646
643	Small Tools	\$	-
648	Computer and electronic Expenses	\$	94
650	Transportation Expenses	\$	577
656	Insurance - Vehicle	\$	67
657	Insurance – General Liability	\$	198
658	Insurance – Workman's Compensation	\$	67
659	Insurance – Other	\$	-
660	Public Relation / Advertising Expense	\$	-
666	Amortization of Rate Case Expense	\$	-
667	Regulatory Commission Fee (Gross Rev Fee)	\$	-
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	\$	61
674	Consumer Confidence Report	\$	-
675	Miscellaneous Expense	\$	216
	TOTAL	\$ 20,	,325

<u>Plant</u>

Hiland WC - Shadow Wood

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	Adjustments	End of year balance
301 Organization					\$ -
302 Franchises					\$ -
303 Land & land rights	\$ 10,900				\$ 10,900
304 Structures & improvements	\$ 49,073				\$ 49,073
305 Collecting & impounding reservoirs					\$ -
306 Lake, river & other intakes					\$ -
307 Wells & springs					\$ -
308 Infiltration galleries & tunnels					\$ -
309 Supply mains					\$ -
310 Power generation equipment					\$ -
311 Pumping equipment	\$ 7,492				\$ 7,492
320 Water treatment equipment					\$ -
330 Distribution reservoirs & standpipes	\$ 77,021				\$ 77,021
331 Transmission & distribution mains	\$ 141,564	\$ 10,836			\$ 152,400
333 Services	\$ 4,326				\$ 4,326
334 Meters & meter installations	\$ 8,829				\$ 8,829
335 Hydrants	\$ 10,005				\$ 10,005
336 Backflow prevention devices (utility owned)					\$ -
339 Other plant & miscellaneous equipment	\$ 13,405				\$ 13,405
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	\$ 1,616				\$ 1,616
TOTAL	\$ 324,231	\$ 10,836	\$ -	\$ -	\$ 335,067

Explanation of unusual changes in utility plant during the year:							

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

Depreciation

Hiland WC - Shadow Wood

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

		ann	ual depreciation	acc o	dep balance beg	acc	ruals booked to	plant retired charged		acc d	ep balance
Act #			<u>expense</u>		of year		acc dep	to acc dep	Adjustments*	<u>en</u>	d of year
301	Organization										
302	Franchises										
303	Land & land rights										
304	Structures & improvements	\$	1,402	\$	13,186	\$	1,402			\$	14,588
305	Collecting & impounding reservoirs					\$	-			\$	-
306	Lake, river & other intakes					\$	-			\$	-
307	Wells & springs					\$	-			\$	-
308	Infiltration galleries & tunnels					\$	-			\$	-
309	Supply mains					\$	-			\$	-
310	Power generation equipment					\$	-			\$	-
311	Pumping equipment	\$	152	\$	5,673	\$	152			\$	5,825
320	Water treatment equipment					\$	-			\$	-
330	Distribution reservoirs & standpipes	\$	2,568	\$	47,760	\$	2,568			\$	50,328
331	Transmission & distribution mains	\$	2,940	\$	28,890	\$	2,940			\$	31,830
333	Services	\$	144	\$	1,001	\$	144			\$	1,145
334	Meters & meter installations			\$	8,829	\$	-			\$	8,829
335	Hydrants	\$	250	\$	1,838	\$	250			\$	2,088
336	Backflow prevention devices (utility owned)					\$	-			\$	-
339	Other plant & miscellaneous equipment	\$	1,341	\$	11,715	\$	1,341			\$	13,056
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	\$	54	\$	432	\$	54			\$	486
	TOTAL	\$	8,851	\$	119,324	\$	8,851	\$ -	\$ -	\$	128,175

*Explanation of any adjustments made:

Retained Earnings

215 Unappropriated Retained Earnings (beginning of year bala	ance) \$	117,970
435 Balance transferred from income	\$	1,066
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)	\$	119,036
	•	•
xplanation of any adjustments made to Retained Earnings		
planation of any adjustments made to netained Earnings		

Hiland WC - Shadow Wood

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 Plant	HER DEBITS (101-190)						
10	1 Utility Plant in Service		\$ 335,067	1	345 Power Operated Equipment	\$	-
	2 Utility Plant Leased to Others				346 Communication Equipment	\$	-
	3 Property Held for Future Use			-	347 Computer & electronic Equipment	\$	
	04 Utility Plant Purchased or Sol 05 Construction Work in Progres			INCOME A	348 Miscellaneous Equipment CCOUNTS (404-434)	\$	1,6
	08 Accumulated Depreciation of		\$ 128,175		rating Income		
	O Accumulated Amortization of		7,	,	400 Operating Revenue	\$	38,83
11	4 Utility Plant Acquisition Adjus	stments			401 Operating Expenses	\$	20,32
		f Utility Plant Acquisition Adjustments			403 Depreciation Expense	\$	8,8
Other Property 8	1 Nonutility Property			1	406 Amortization of Utility Plant Acquisition Adjustment 407 Amortization Expense (no CIAC)		
		nd Amortization of Nonutility Property			408 Taxes Other than Income	s	59
	3 Investment in Associated Cor				409 Income Taxes	Š	6:
12	4 Utility Investments	•			410 Provision for Deferred Income Taxes - Debit	\$	
	5 Other Investments				411 Provision for Deferred Income Taxes - Credit	\$	
	7 Other Special Funds				412 Investment Tax Credit		
Current & Accrue				-	413 Income from Utility Plant Leased to Others	ć	
	31 Cash 32 Special Deposits				414 Gain/Loss from Utility Property Sales 415 Revenues from Merchandising, Jobbing, and Contract Work	\$	
	34 Working Funds				416 Cost and Expenses of Merchandising, Jobbing, and Contract Work		
	5 Temporary Cash Investments	5			419 Interest and Dividend Income		
	11 Customer Accounts Receivab	le			421 Nonutility Income		
	2 Other Accounts Receivable				426 Nonutility Expenses		
	Allowance for Uncollectible A Notes Receivable	accounts (Enter positive)		-	433 Extraordinary Income 434 Extraordinary Deductions		
	5 Accounts Receivable from As	sociated Companies		Taxes App	icable to Nonutility Income and Deductions		
14	16 Notes Receivable from Assoc	ciated Companies		TuxesTipp	408.2 Taxes Other than Income - Nonutility	\$	-
15	1 Plant Materials and Supplies	•			409.2 Income Taxes - Nonutility	\$	
	2 Prepayments				410.2 Provision for Deferred Income Taxes - Debit - Nonutility	\$	
	Accrued Interest Receivable			1	411.2 Provision for Deferred Income Taxes - Credit - Nonutility	\$	-
	4 Miscellaneous Current and A	ccrued Assets		Interest Ex		S	7,36
Deferred Debits	31 Unamortized Debt Discount a	and Expense		1	427 Interest Expense 428 Amortization of Debt Discount and Expense	Ş	7,36
	32 Extraordinary Property Losse			i	429 Amortization of Premium on Debt		
18	86 Miscellaneous Deferred Debi	its		Retained E	arnings Account (435-439)		
19	O Accumulated Deferred Incom	ne Taxes			435 Balance Transferred from Income	\$	1,06
	IES, AND OTHER CREDITS (201-2	283)			436 Appropriations of Retained Earnings	\$	
Equity	1 Common Stock Issued		c	1	437 Preferred Stock Dividends Declared 438 Common Stock Dividends Declared	\$	
	04 Preferred Stock Issued		\$ -		439 Adjustment to Retained Earnings	S	-
	7 Premium on Capital Stock		7	OPERATIN	G REVENUE ACCOUNTS (460-475)		
	1 Paid in Capital				460 Unmetered Water Revenue	\$	
	2 Discount on Capital Stock				461 1 Metered Sales to Residential Customers	\$	38,39
	3 Capital Stock Expense				461 2 Metered Sales to Commercial Customers	\$	-
	.4 Appropriated Retained Earnii .5 Unappropriated Retained Ear		\$ 119,036	-	461 3 Metered Sales to Industrial Customers 461 4 Metered Sales to Public Authorities	\$	
	6 Reacquired Capital Stock	inings	3 119,030		461 5 Metered Sales to Public Additionnes 461 5 Metered Sales to Multiple Family Dwellings	S	
	8 Proprietary Capital				462.1 1 Public Fire Protection	\$	
Long Term Debt				_	462.2 2 Private Fire Protection	\$	
	21 Bonds				464 Other Sales to Public Authorities	\$	
	Advances from Associated Co	mpanies	\$ 87.856		465 Sales to Irrigation Customers 466 Sales for Resale	\$	-
Current and Accr	14 Other Long-Term Debt		\$ 87,856		467 Interdepartmental Sales	S	
	1 Accounts Payable			1	468 Special Contract/Agreement Revenue	Š	
23	Notes Payable				470 Forfeited Discounts	\$	
	3 Accounts Payable to Associat				471 Miscellaneous Service Revenues	\$	43
	4 Notes Payable to Associated	Companies			472 Rents From Water Property	\$	-
	55 Customer Deposits 66 Accrued Taxes			-	473 Interdepartmental Rents 474 Other Water Revenues	\$	
	7 Accrued Interest				475 Cross Connection Sales & Services Revenues	S	
	88 Accrued Dividends			OPERATIO	N AND MAINTENANCE EXPENSE ACCOUNTS (601-675)		
	9 Matured Long-Term Debt			Source of	Supply and Expenses		
	10 Matured Interest				601 Salaries and Wages - Employees	\$	7,46
	Miscellaneous Current and A	ccrued Liabilities			603 Salaries and Wages - Officers, Directors and Majority Stockholders	\$	
Deferred Credits	1 Unamortized Premium on De	not .		1	604 Employee Pensions and Benefits 610 Purchased Water	\$	27
	2 Advances for Construction	DL .	٠ .		611 Telephone/Communications		-
25	3 Other Deferred Credits		T				42
Operating Reserv	/es				615 Purchased Power	\$	
26				_	615 Purchased Power 616 Fuel for Power Production	\$	42 1,93
-	1 Property Insurance Reserve				616 Fuel for Power Production 617 Utilities - Other	\$ \$ \$ \$	1,93
26	Property Insurance Reserve Injuries and Damages Reserve				616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing	\$ \$ \$ \$ \$	1,93 - 1,49
26 26	1 Property Insurance Reserve 2 Injuries and Damages Reserve 3 Pensions and Benefits Reserv	/e			616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage)	\$ \$ \$ \$	1,93 - 1,49 -
26 26 26	Property Insurance Reserve Injuries and Damages Reserve	/e			616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing	\$ \$ \$ \$ \$	1,93 - 1,49
26 26 26 Contributions in 27	is1 Property Insurance Reserve is2 Injuries and Damages Reserve is3 Pensions and Benefits Reserv is5 Miscellaneous Operating Res Aid of Construction 12 Contributions in Aid of Const	ve serves truction	\$ -		616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant	\$ \$ \$ \$ \$ \$ \$ \$	1,93 - 1,49 - 20 4,41
26 26 26 Contributions in 27 27	il Property Insurance Reserve il Injuries and Damages Reserve il Resions and Benefits Reserve il Miscellaneous Operating Res Aid of Construction il Contributions in Aid of Const il Accumulated Amortization of	ve serves truction	\$ -]	616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 I Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,93 - 1,49 - 20 4,41
26 26 26 27 27 27 Accumulated Def	id Property Insurance Reserve 20 Injuries and Damages Reserve 30 Pensions and Benefits Reserv 55 Miscellaneous Operating Res Aid of Construction 11 Contributions in Aid of Const 22 Accumulated Amortization of ferred Income Taxes	ve serves truction f CIAC]	616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,93 - 1,49 - 20 4,41 -
26 26 26 Contributions in 27 27 27 Accumulated Def	11 Property Insurance Reserve 12 Injuries and Damages Reserve 13 Pensions and Benefits Reserv 155 Miscellaneous Operating Res Aid of Construction 12 I Contributions in Aid of Const 12 I Accumulated Amortization of 16 ferred Income Taxes 13 I Accumulated Deferred Income 13 I Accumulated Deferred Income	ve truction f CIAC ne Taxes - Accelerated Depreciation]	616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Legal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,93 - 1,49 - 20 4,41 -
26 26 26 Contributions in 27 27 Accumulated Def 28 28	il Property Insurance Reserve [2] Injuries and Damages Reserve [3] Injuries and Damages Reserve [5] Miscellaneous Operating Res [6] Aid of Construction [7] Contributions in Aid of Const [7] Accumulated Amortization of ferred Income Taxes [8] Accumulated Deferred Incom [8] Accumu	re serves struction ff CIAC for Taxes - Accelerated Depreciation ne Taxes - Liberalized Depreciation]]]	616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Accounting 633 Contractual Services - Wanagement Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,93 - 1,49 - 20 4,41 - -
26 26 26 Contributions in 27 Accumulated Def 28 28 28	11 Property Insurance Reserve 12 Injuries and Damages Reserve 13 Pensions and Benefits Reserv 155 Miscellaneous Operating Res Aid of Construction 12 I Contributions in Aid of Const 12 I Accumulated Amortization of 16 ferred Income Taxes 13 I Accumulated Deferred Income 13 I Accumulated Deferred Income	re serves struction ff CIAC for Taxes - Accelerated Depreciation ne Taxes - Liberalized Depreciation]	616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Legal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,93 - 1,49 - 20 4,41 -
26 26 26 26 27 27 27 27 Accumulated Def 28 28 28 28 WATER UTILITY F 30	13 Property Insurance Reserve 22 Injuries and Damages Reserve 33 Pensions and Benefits Reserv 55 Miscellaneous Operating Res Aid of Construction 71 Contributions in Aid of Const 72 Incommunity Contributions in Aid of Const 73 Incommunity Contributions in Aid of Const 74 Recumilated Amortization of Percer Income 75 Accumulated Deferred Income 75 Accumulated Income 75	re serves struction ff CIAC for Taxes - Accelerated Depreciation ne Taxes - Liberalized Depreciation]]]	616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Wanagement Fees 635 Contractual Services - Usepail 636 Contractual Services - Usepail 637 Contractual Services - Other 638 Contractual Services - Usepail 639 Contractual Services - Usepail 630 Contractual Services - Usepail 631 Contractual Services - Usepailing/Collections	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,93 - 1,49 - 20 4,41 - - 77 - 70
26 26 26 Contributions in. 27 27 Accumulated Def 28 28 28 WATER UTILITY F 30 30	12 Property Insurance Reserve 12 Injuries and Damages Reserve 13 Pensions and Benefits Reserve 15 Miscellaneous Operating Res 14 dof Construction 12 Contributions in Aid of Const 12 Accumulated Amortization of 16 rered Income Taxes 15 Accumulated Deferred Income 16 Accumulated Deferred Income 17 Accumulated Deferred Income 18 Accumulated Deferred Income 18 Accumulated Deferred Income 19 Accumulated Deferred Income 19 Accumulated Deferred Income 10 Accumulated Deferred Income 11 Accumulated Deferred Income 12 Franchises	re serves struction ff CIAC for Taxes - Accelerated Depreciation ne Taxes - Liberalized Depreciation	\$ - \$ - \$ -		616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 620 Materials and Supplies 621 Repairs to Water Plant 621 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Legal 634 Contractual Services - Wanagement Fees 635 Contractual Services - Wanagement Fees 635 Contractual Services - Other 636 Contractual Services - Other 637 Contractual Services - Other 637 Contractual Services - Other 637 Contractual Services - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,93 1,45 20 4,41 - 77 - 70
26 26 26 27 27 27 Accumulated Def 28 28 28 WATER UTILITY F 30 30 30	13 Property Insurance Reserve 22 Injuries and Damages Reserve 33 Pensions and Benefits Reserv 15 Miscellaneous Operating Res Aid of Construction 11 Contributions in Aid of Const 12 Contributions in Aid of Const 13 Accumulated Amortization of terred Income Taxes 13 Accumulated Deferred Income 13 Accumulated Deferred Income 13 Accumulated Deferred Income 13 Accumulated Deferred Income 14 August August 16 (1) Construction (1) Cons	ve serves truction f CIAC f CIAC THE TAXES - Accelerated Depreciation ne Taxes - Liberalized Depreciation ne Taxes - Other	\$ - \$ - \$ - \$ 10,900		616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Legal 634 Contractual Services - Legal 635 Contractual Services - Testing/Sampling 636 Contractual Services - University Sampling 637 Contractual Services - Wanagement Fees 638 Contractual Services - Wanagement Fees 639 Contractual Services - Wanagement Fees 637 Contractual Services - Wanagement Fees 638 Contractual Services - Wester Reading 639 Contractual Services - Weter Reading 639 Contractual Services - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,93 1,49 20 4,41 77
26 26 26 27 27 27 Accumulated Def 28 28 28 WATER UTILITY F 30 30 30 30 30	13 Property Insurance Reserve 12 Injuries and Damages Reserve 13 Pensions and Benefits Reserve 15 Miscellaneous Operating Res 14 of Construction 12 Icontributions in Aid of Const 12 Accumulated Amortization of 18 Information of Taxes 19 Information of Taxes 10 Information of Taxes 11 Information of Taxes 11 Information of Taxes 11 Information of Taxes 11 Information of Taxes 12 Information of Taxes 12 Information of Taxes 13 Information of Taxes 14 Information of Taxes 14 Information of Taxes 14 Information of Taxes 14 Information of Taxes 15 Information of Taxes 16 Information of Taxes 17 Information of Taxes 18 Information of Taxes 18 Informati	ve verves truction f CIAC ne Taxes - Accelerated Depreciation ne Taxes - Uberalized Depreciation ne Taxes - Other	\$ - \$ - \$ 10,900 \$ 49,073		616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Legal 634 Contractual Services - Eesting / Sampling 636 Contractual Services - Stilling/Collections 637 Contractual Services - Silling/Collections 638 Contractual Services - Weter Reading 639 Contractual Services - Weter Reading 639 Contractual Services - Other 641 Rental of Suliding/Real Property	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,93 1,44 20 20 4,41
26 26 26 Contributions in. 27 Cocumulated Def 28 28 28 VATER UTILITY F 30 30 30 30 30	13 Property Insurance Reserve 22 Injuries and Damages Reserve 13 Pensions and Benefits Reserv 15 Miscellaneous Operating Res Aid of Construction 11 Contributions in Aid of Const 12 Accumulated Amortization of ferred Income Taxes 12 Accumulated Deferred Income 13 Accumulated Deferred Income 13 Accumulated Deferred Income 13 Accumulated Deferred Income 14 Accumulated Deferred Income 15 Accumulated Deferred Income 15 Accumulated Deferred Income 16 Accumulated Deferred Income 16 Accumulated Deferred Income 17 Accumulated Deferred Income 18 Accumulated Deferred Income 18 Accumulated Deferred Income 18 Accumulated Deferred Income 19 Accumulated Income 19 Accumulated Income 10 Accumulated Income 11 Accumulated Income 12 Accumulated Income 13 Accumulated Income 14 Accumulated Income 15 Accumulated Income 16 Accumulated Income 16 Accumulated Income 16 Accumulated Income 17 Accumulated Income 18 Accumulated	ve serves truction f CIAC ne Taxes - Accelerated Depreciation ne Taxes - Uberalized Depreciation ne Taxes - Other	\$ - \$ - \$ 10,900 \$ 49,073 \$ -		616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 620 Materials and Supplies 621 Repairs to Water Plant 621 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Legal 634 Contractual Services - Head of Supplies 635 Contractual Services - Testing/Sampling 636 Contractual Services - Other 637 Contractual Services - Other 637 Contractual Services - Where Reading 639 Contractual Services - Weter Reading 639 Contractual Services - Other 641 Rental of Building/Real Property 642 Rental of Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,93
26 26 26 26 27 27 27 27 27 27 28 28 28 28 VATER UTILITY F 30 30 30 30 30 30 30 30 30	13 Property Insurance Reserve 22 Injuries and Damages Reserve 33 Pensions and Benefits Reserv 55 Miscellaneous Operating Res Aid of Construction 11 Contributions in Aid of Const 12 Contributions in Aid of Const 13 Incumiated Amortization of 14 Contributions in Aid of Const 15 Accumulated Deferred Income 15 Accumulated Deferred Income 15 Accumulated Deferred Income 16 Accumulated Deferred Income 17 Incumiated Deferred Income 18 Accumulated Deferred Income 19 Accumulated Deferred Income 10 Accumulated Income 1	ve serves truction f CIAC ne Taxes - Accelerated Depreciation ne Taxes - Uberalized Depreciation ne Taxes - Other	\$ - \$ - \$ \$ - \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$		616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Legal 634 Contractual Services - Wanagement Fees 635 Contractual Services - Setting/Sampling 636 Contractual Services - Other 637 Contractual Services - Other 637 Contractual Services - Other 643 Contractual Services - Other 641 Rental of Sulding/Real Property 642 Rental of Sulding/Real Property 642 Rental of Sulding/Real Property 642 Rental of Sulding/Real Property 643 Small Tools	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,93
26 26 26 26 26 27 27 27 27 27 28 28 28 28 WATER UTILITY 30 30 30 30 30 30 30 30 30 30 30 30 30	13 Property Insurance Reserve 22 Injuries and Damages Reserve 13 Pensions and Benefits Reserv 15 Miscellaneous Operating Res Aid of Construction 11 Contributions in Aid of Const 12 Accumulated Amortization of ferred Income Taxes 12 Accumulated Deferred Income 13 Accumulated Deferred Income 13 Accumulated Deferred Income 13 Accumulated Deferred Income 14 Accumulated Deferred Income 15 Accumulated Deferred Income 15 Accumulated Deferred Income 16 Accumulated Deferred Income 16 Accumulated Deferred Income 17 Accumulated Deferred Income 18 Accumulated Deferred Income 18 Accumulated Deferred Income 18 Accumulated Deferred Income 19 Accumulated Income 19 Accumulated Income 10 Accumulated Income 11 Accumulated Income 12 Accumulated Income 13 Accumulated Income 14 Accumulated Income 15 Accumulated Income 16 Accumulated Income 16 Accumulated Income 16 Accumulated Income 17 Accumulated Income 18 Accumulated	ve verves truction f CIAC ne Taxes - Accelerated Depreciation ne Taxes - Liberalized Depreciation ne Taxes - Other ts ss ss sseevoirs	\$ - \$ - \$ \$ - \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$		616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 620 Materials and Supplies 621 Repairs to Water Plant 621 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Legal 634 Contractual Services - Head of Supplies 635 Contractual Services - Testing/Sampling 636 Contractual Services - Other 637 Contractual Services - Other 637 Contractual Services - Where Reading 639 Contractual Services - Weter Reading 639 Contractual Services - Other 641 Rental of Building/Real Property 642 Rental of Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,93
26 26 26 26 26 26 26 26	13 Property Insurance Reserve 12 Injuries and Damages Reserve 13 Pensions and Benefits Reserve 15 Miscellaneous Operating Res 14 of Construction 15 Incommittee and Indianation of Const 12 Accumulated Amoritzation of Gerred Income Taxes 13 Incommittee Taxes 14 Accumulated Deferred Income 15 Accumulated Deferred Income 15 Accumulated Deferred Income 16 Accumulated Deferred Income 17 Incommittee Income 18 Accumulated Deferred Income 18 Accumulated Deferred Income 19 Accumulated Income 19 Accumulated Income 19 Accumulated Income 10 A	ve vereves truction f CIAC ne Taxes - Accelerated Depreciation ne Taxes - Uberalized Depreciation ne Taxes - Other is servoirs ss eservoirs	\$ \$		616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Legal 634 Contractual Services - Stage Supplies 635 Contractual Services - Stage Supplies 636 Contractual Services - Stage Supplies 637 Contractual Services - Stage Supplies 638 Contractual Services - Stage Supplies 639 Contractual Services - Other 637 Contractual Services - Other 637 Contractual Services - Other 648 Comption of Sulding/Real Property 642 Rental of Equipment 643 Small Tools 648 Computer & Electronic Expenses 650 Transportation Expenses 650 Insurance - Vehicle	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,93
26 26 26 26 26 26 26 26 26 26 26 26 26 2	13 Property Insurance Reserve 22 Injuries and Damages Reserve 33 Pensions and Benefits Reserv 15 Miscellaneous Operating Res Aid of Construction 11 Contributions in Aid of Const 12 Contributions in Aid of Const 13 Accumulated Amortization of ferred Income Taxes 13 Accumulated Deferred Income 13 Accumulated Information 13 Accumulated Information 14 Deferred Income 15 Income Information 15 Income Information 16 Income Information 17 Wells and Impounding R 18 Infiltration Galleries and Tun 19 Supply Mains 10 Power Generation Equipmen 19 Supply Mains 10 Power Generation Equipmen	ve vereves truction f CIAC ne Taxes - Accelerated Depreciation ne Taxes - Uberalized Depreciation ne Taxes - Other is servoirs ss eservoirs	\$ \$ \$ 10,900 \$ 43,073 \$ \$ \$ \$ \$ \$	- - - - - - -	616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Legal 633 Contractual Services - Hospital Services - Services - Accounting 633 Contractual Services - Hospital Services - Services	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,93
26	12 Property Insurance Reserve 12 Injuries and Damages Reserve 13 Pensions and Benefits Reserve 15 Miscellaneous Operating Res 14 of Construction 17 Contributions in Aid of Const 17 Contributions in Aid of Const 18 Accumulated Amortization of 18 Contributions in Aid of Const 19 Accumulated Deferred Income 19 Accumulated Deferred Income 19 Accumulated Deferred Income 19 Accumulated Deferred Income 10 Accumulated Income 11 Accumulated Income 12 Accumulated Income 13 Accumulated Income 14 Accumulated Income 15 Accumulated Income 16 Accumulated Income 16 Accumulated Income 17 Accumulated Income 18 Accum	re verves truction f CIAC truction to TARES - Accelerated Depreciation ne Taxes - Liberalized Depreciation ne Taxes - Other	\$ \$ \$ 10,900 \$ 49,073 \$	- - - - - - -	616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Legal 634 Contractual Services - Straing/Sampling 636 Contractual Services - Straing/Sampling 636 Contractual Services - Straing/Sampling 637 Contractual Services - Other 637 Contractual Services - Weter Reading 639 Contractual Services - Weter Reading 639 Contractual Services - Other 641 Rental of Building/Real Property 642 Rental of Equipment 643 Small Tools 648 Computer & Electronic Expenses 650 Transportation Expenses 650 Insurance - Werkman Services 658 Insurance - Verkice 658 Insurance - Verkicel 658 Insurance - Verkicel 658 Insurance - Verkicel	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,91 - 1,44 - 1,44 2(4 - 4,43
26	13 Property Insurance Reserve 22 Injuries and Damages Reserve 13 Pensions and Benefits Reserv 15 Miscellaneous Operating Res 14 Octobre 15 Miscellaneous Operating Res 14 Octobre 16 Miscellaneous Operating Res 15 Accumulated Amortization of 16 Centributions in Aid of Const 12 Accumulated Amortization of 18 Accumulated Deferred Income 18 Accumulated Income 19 Accumulated Incom	ve vereres truction f CIAC ne Taxes - Accelerated Depreciation ne Taxes - Liberalized Depreciation ne Taxes - Other ts ss ss sservoirs es snels	\$ \$	- - - - - - - - -	616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Legal 634 Contractual Services - Legal 635 Contractual Services - Testing/Sampling 635 Contractual Services - Testing/Sampling 636 Contractual Services - Other 637 Contractual Services - Other 638 Contractual Services - Other 639 Contractual Services - Other 641 Rental of Building/Real Property 641 Rental of Suliding/Real Property 642 Rental of Equipment 643 Small Tools 648 Computer & Electronic Expenses 650 Transportation Expenses 650 Insurance - Vehicle 657 Insurance - Vehicle 659 Insurance - Vehicle 659 Insurance - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,93
26	13 Property Insurance Reserve 22 Injuries and Damages Reserve 33 Pensions and Benefits Reserv 15 Miscellaneous Operating Res Aid of Construction 11 Contributions in Aid of Const 12 Contributions in Aid of Const 13 Accumulated Amortization of 16 rered Income Taxes 13 Accumulated Deferred Income 14 Control Control 15 Collecting Aid Inguist 16 Collecting and Impounding Ref 16 Cales, River and Other Intake 16 Cales, River and Other Intake 17 Wells and Springs 18 Indititation Salleries and Tun 19 Supply Mains 19 Supply Mains 10 Power Generation Equipment 10 Pumping Equipment 10 Water Treatment Equipment 10 Water Treatment Equipment 10 Water Treatment Equipment	ve vereses veres vere vere	\$ \$ \$ \$ 10,900 \$ 49,073 \$		616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Accounting 633 Contractual Services - Wanagement Fees 635 Contractual Services - Useful 636 Contractual Services - Steing / Sampling 636 Contractual Services - Other 637 Contractual Services - Other 638 Contractual Services - Other 649 Contractual Services - Other 641 Rental of Sulding/Real Property 642 Rental of Equipment 643 Small Tools 648 Computer & Electronic Expenses 650 Transportation Expenses 655 Insurance - Verkicle 657 Insurance - General Liability 658 Insurance - Workman's Compensation 659 Insurance - Workman's Compensation 650 Public Relations / Advertising Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,9 1,4 1,4 4,4 4,4 4,4 1 1 1 1 1 1 1 1 1 1
266 266	13 Property Insurance Reserve 22 Injuries and Damages Reserve 13 Pensions and Benefits Reserv 15 Miscellaneous Operating Res 14 Octobre 15 Miscellaneous Operating Res 14 Octobre 16 Miscellaneous Operating Res 15 Accumulated Amortization of 16 Centributions in Aid of Const 12 Accumulated Amortization of 18 Accumulated Deferred Income 18 Accumulated Income 19 Accumulated Incom	ve vereses veres vere vere	\$ \$		616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Accounting 632 Contractual Services - Legal 633 Contractual Services -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,9 1,4 1,4 4,4 4,4
26	12 Property Insurance Reserve 12 Injuries and Damages Reserve 13 Pensions and Benefits Reserve 15 Miscellaneous Operating Res 14 of Construction 11 Contributions in Aid of Const 12 Contributions in Aid of Const 12 Contributions in Aid of Const 13 Accumulated Amortization of 16 Terred Income Taxes 13 Incumulated Deferred Income 13 Accumulated Deferred Income 13 Accumulated Deferred Income 14 Contributions (Sac) 438) 12 Organization 12 Franchises 13 Incumulated Deferred Income 14 Contributions (Sac) 438) 15 Collecting and Impounding Res 16 Collecting and Impounding Res 17 Wells and Springs 18 Infilitation Galleries and Tun 19 Supply Mains 10 Power Generation Equipment 10 Water Treatment Equipment 10 Water Treatment Equipment 10 Water Treatment Equipment 10 Distribution Reservoirs and 5 11 Transmission and Distribution 13 Services 14 Meters and Meter Installation	ve veres vere vere	\$ \$		616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 620 Materials and Supplies 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Legal 633 Contractual Services - Testing/Sampling 636 Contractual Services - Testing/Sampling 636 Contractual Services - Testing/Sampling 636 Contractual Services - Other 637 Contractual Services - Other 637 Contractual Services - Other 638 Contractual Services - Other 639 Contractual Services - Other 639 Contractual Services - Other 640 Rental of Suliding/Real Property 642 Rental of Suliding/Real Property 642 Rental of Suliding/Real Property 643 Small Tools 648 Computer & Electronic Expenses 650 Insurance - Other 657 Insurance - Vehicle 657 Insurance - Vehicle 658 Insurance - Workman's Compensation 659 Insurance - Other 660 Regulatory Commission Expense 667 Regulatory Commission Expense 668 Regulatory Commission Expense 668 Water Resource Conservation Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,9 - 1,4 -
26	13 Property Insurance Reserve 22 Injuries and Damages Reserve 33 Pensions and Benefits Reserv 35 Miscellaneous Operating Res 41 of Construction 11 Contributions in Aid of Const 21 Accumulated Amortization of ferred Income Taxes 31 Accumulated Deferred Income 33 Accumulated Deferred Income 33 Accumulated Deferred Income 33 Accumulated Deferred Income 34 Accumulated Deferred Income 35 Accumulated Deferred Income 36 Accumulated Deferred Income 37 Accumulated Deferred Income 38 Accumulated Deferred Income 39 Accumulated Deferred Income 39 Accumulated Deferred Income 30 Accumulated Deferred Income 30 Accumulated Deferred Income 30 Income Income 30 Income Income 30 Income Income Income 31 Income Income Income 32 Income Income Income 33 Income Income Income 34 Income Income Income 35 Income Income Income 36 Income Income Income 36 Income Income Income 37 Income Income Income 38 Income Income Income 39 Income Income Income 30 Income Income Income 30 Income Income Income 30 Income Income 30 Income Income 30 Income Income 31 Income Income 31 Income Income 32 Income Income 33 Income Income 34 Income Income 35 Income Income 36 Income 36 Income Income 37 Income 37 Income 38 Income 38 Income 38 Income 39 Income 39 Income 30 Income 31 Income 31 Income 31 Income 32 Income 32 Income 33 Income 34 Income 36 Inc	ve vereres truction f CIAC ne Taxes - Accelerated Depreciation ne Taxes - Liberalized Depreciation ne Taxes - Other ts ss sservoirs es sservoirs es st tt	\$ \$		616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Legal 634 Contractual Services - Hangement Fees 635 Contractual Services - Testing/Sampling 636 Contractual Services - Other 637 Contractual Services - Other 637 Contractual Services - Other 638 Contractual Services - Other 639 Contractual Services - Other 639 Contractual Services - Other 641 Rental of Building/Real Property 642 Rental of Equipment 643 Small Tools 648 Computer & Electronic Expenses 650 Transportation Expenses 650 Insurance - Vehicle 657 Insurance - Workman's Compensation 658 Insurance - Other 660 Regulatory Commission Expense 667 Regulatory Commission Expense 667 Regulatory Commission Expense - Other 667 Regulatory Commission Expense - Other 668 Regulatory Commission Expense - Other 668 Regulatory Commission Expense - Other 668 Regulatory Commission Expense - Other 669 Regulatory Commission Expense - Other 660 Regulatory Commission Expense - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,9 1,4 -4 4,4,4 -7 7 7 -1 1 -7 -7 -7 -7 -7 -7 -7 -7 -7 -7 -7 -7 -7
266 266	13 Property Insurance Reserve 22 Injuries and Damages Reserve 33 Pensions and Benefits Reserv 35 Pensions and Benefits Reserve 35 Miscellaneous Operating Res 41 of Construction 11 Contributions in Aid of Const 12 Contributions in Aid of Const 13 Accumulated Amortization of 14 Contributions in Aid of Const 15 Accumulated Deferred Income 15 Accumulated Deferred Income 15 Accumulated Deferred Income 16 Accumulated Deferred Income 17 Accumulated Deferred Income 18 Accumulated Deferred Income 18 Accumulated Deferred Income 19 Collecting and Impounding Aid 10 Collecting and Impounding Raid 16 Collecting and Impounding Raid 16 Collecting and Impounding Raid 16 Collecting and Impounding Raid 17 Wells and Springs 18 Indititation Salleries and Tuni 19 Supply Mains 10 Power Generation Equipment 10 Pumping Equipment 10 Water Treatment Equipment 11 Pumping Equipment 12 Pumping Salleries and Tuni 13 Services 14 Meters and Meter Installation 15 Hydrants 16 Backflow Prevention Devices	re vere vere vere vere vere vere vere v	\$ \$		616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Accounting 634 Contractual Services - Hongament Fees 635 Contractual Services - Setting/Sampling 636 Contractual Services - Setting/Sampling 637 Contractual Services - Other 637 Contractual Services - Stilling/Collections 638 Contractual Services - Other 649 Contractual Services - Other 641 Rental of Building/Real Property 642 Rental of Equipment 643 Small Tools 648 Computer & Electronic Expenses 650 Insurance - Workman's Compensation 659 Regulatory Commission Expense - Amortization of Rate Case Expense 660 Regulatory Commission Expense - Other 660 Matter Resource Conservation Expense 671 Bad Debt Expense 671.1 Cross Connection Control Program Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,9 1,4 1,4 2,1 2,4,4 7,7
266 265	13 Property Insurance Reserve 12 Injuries and Damages Reserve 13 Persions and Benefits Reserv 15 Miscellaneous Operating Res 14 Aid of Construction 17 Contributions in Aid of Const 17 Contributions in Aid of Const 12 Accumulated Amortization of 18 Centributions in Aid of Const 18 Accumulated Deferred Incom 18 Accumulated Income 18 Accumulated Deferred Incom 18 Accumulated Income 18 Accumulated Deferred Incom 18 Accumulated Income 19 Accumulated Income 18 Accumulated Income 19 Experiment Income 19 Income 10 Distribution Reservoirs and St 10 Inramission and Distribution 18 Exercises 19 Experiment Income 10 Distribution Reservoirs and St 19 Inframission and Distribution 19 Experiment Income 10 Experim	ve verves truction f CIAC ne Taxes - Accelerated Depreciation ne Taxes - Liberalized Depreciation ne Taxes - Other sts ss sservoirs es ss nels tt	\$ \$		616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Accounting 632 Contractual Services - Legal 633 Contractual Services -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,9 1,4 1,4 2,1 2,4,4 7,7
26	13 Property Insurance Reserve 22 Injuries and Damages Reserve 33 Pensions and Benefits Reserv 15 Miscellaneous Operating Res Aid of Construction 11 Contributions in Aid of Const 12 Accumulated Amortization of terred Income Taxes 13 Accumulated Deferred Income 14 Deferred Income 15 Collecting and Impounding Re 16 Lakes, River and Other Intake 17 Wells and Springs 18 Infiltration Galleries and Tuni 19 Supply Mains 19 Unger Infiltration Galleries and Tuni 19 Supply Mains 10 Dewer Generation Equipment 10 Distribution Galleries and Tuni 10 Distribution Reservoirs and 5 11 Transmission and Distribution 13 Services 14 Meters and Meter Installation 15 Hydrants 16 Backflow Prevention Devices 19 Other Furnita and Miscellaneou 19 Office Furnitar and Squisellaneou 19 Office Furnitar and Squisellaneou 19 Office Furnitar and Squisellaneou	ve verves truction f CIAC ne Taxes - Accelerated Depreciation ne Taxes - Liberalized Depreciation ne Taxes - Other sts ss sservoirs es ss nels tt	\$ \$ \$ \$ 10,900 \$ 49,073 \$		616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Legal 634 Contractual Services - Wanagement Fees 635 Contractual Services - User Services 636 Contractual Services - Other 637 Contractual Services - Other 638 Contractual Services - Other 649 Contractual Services - Other 640 Contractual Services - Other 641 Rental of Suiding/Real Property 642 Rental of Equipment 643 Small Tools 648 Computer & Electronic Expenses 650 Transportation Expenses 650 Insurance - Workmar's Compensation 659 Insurance - General Liability 657 insurance - General Liability 658 Insurance - General Liability 659 Insurance - Workmar's Compensation 659 Public Relations / Advertsing Expense 666 Regulatory Commission Expense - Amortization of Rate Case Expense 667 Regulatory Commission Expense - Other 668 Water Resource Conservation Expense 670 Bad Debt Expense 671.1 Cross Connection Control Program Expense 672 System Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,9 1,4 1,4 4,4 4,4 4,4 1 1 1 1 1 1 1 1 1 1
266 265	13 Property Insurance Reserve 12 Injuries and Damages Reserve 13 Persions and Benefits Reserv 15 Miscellaneous Operating Res 14 Aid of Construction 17 Contributions in Aid of Const 17 Contributions in Aid of Const 12 Accumulated Amortization of 18 Centributions in Aid of Const 18 Accumulated Deferred Incom 18 Accumulated Income 18 Accumulated Deferred Incom 18 Accumulated Income 18 Accumulated Deferred Incom 18 Accumulated Income 19 Accumulated Income 18 Accumulated Income 19 Experiment Income 19 Income 10 Distribution Reservoirs and St 10 Inramission and Distribution 18 Exercises 19 Experiment Income 10 Distribution Reservoirs and St 19 Inframission and Distribution 19 Experiment Income 10 Experim	ve verves truction of CIAC ne Taxes - Accelerated Depreciation ne Taxes - Uberalized Depreciation ne Taxes - Other is seservoirs is seservoirs is nels it it it it it is it i	\$ \$		616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619 Office Supplies (excluding postage) 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Accounting 632 Contractual Services - Legal 633 Contractual Services -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,93

Notes Hiland WC - Shadow Wood Notes and explanations:

Income Statement

400 Operating Revenue	\$	38,830
401 Operating Expenses	\$	20,325
403 Depreciation Expense	\$	8,851
406 Amortization of Utility Plant Acquisition Adjustment	\$	-
407 Amortization Expense	\$	-
408 Taxes Other Than Income Taxes (total)	\$ \$ \$ \$	591
409 Income Taxes	\$	632
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	\$	-
427 Interest Expense	Ś	7,365
428-429 Amortization of Premium/Discount on Debt	\$ \$ \$	-
414 Gains/Losses From Utility Property Disposition (net)	Ś	_
433-434 Extraordinary Income/deductions (net)	\$	-
NET UTILITY OPERATING INCOME	\$	1,066
421 Nonutility Income	\$	-
415 Revenue From Merchandising, Jobbing, & Contracts	\$	-
426 Nonutility Expense	\$	-
408.2 Nonutility Taxes Other Than Income Tax	\$	-
409.2 Nonutility Income Taxes	\$	-
410.2 Nonutility Deferred Income Taxes	\$	-
411.2 Nonutility Provision for Deferred Income Taxes Credit	\$ \$ \$ \$	-
416 Cost & Expense of Merchandising, Jobbing, Contracts	\$	-
Net Income	\$	1,066
	<u> </u>	,

101 Utility Plant in Service (excluding CIAC)	
	\$ 335,067
108-110 Accumulated Depreciation & Amortization	\$ 128,175
Subtota	\$ 206,892
102-104 Other Utility Plant	\$ -
105 Commission Approved Construction Work in Progress (CWIP)	\$ -
114 Commission Approved Utility Plant Acquisition Adjustments	\$ -
115 Accumulated Amortization of Commission Approved Acquisition Adjustments	\$ -
190 Accumulated Deferred Income Taxes (asset)	\$ -
Subtota	ıl \$ -
Net Utility Plan	t \$ 206,892
	-
131 Cash	\$ -
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	\$ -
133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments	\$ -
Net Current & Accrued Asset	s \$ -
181-186 Deferred Debits	\$ -
101 100 Billing Besits	Ÿ
Total Asset	s \$ 206,892
252 Advances for Construction	\$ -
271 CIAC	\$ -
272 Accumulated Amortization of CIAC	\$ -
Net CIAC & Advances for Construction	n \$ -
121 Nonutility Property	\$ -
122 Accumulated Depreciation & Amortization (Nonutility)	\$ -
123-127 Miscellaneous Nonutility Investments	\$ -
Nonutility Plant & Investmen	t \$ -
224 224 T. D. H.	ć 07.056
221-224 Long-Term Debt	\$ 87,856
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	ş -
	<u> </u>
	\$ -
230-241 Miscenarieous current and Accided Liabilities Liabilitie	
Liabilitie	
Liabilitie 251 Premium on Unamortized Debt	\$ \$ 87,856
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit	
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves	\$ 87,856 \$ - \$ - \$ -
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit	\$ 87,856 \$ - \$ - \$ -
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Othe	\$ 87,856 \$ - \$ - \$ -
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves	\$ \$ 87,856 \$ - \$ - \$ - r \$ -
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Othe 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation	\$ 87,856 \$ - \$ - \$ - r \$ - \$ - \$ -
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Othe 281 Accumulated Deferred Income Taxes-Accelerated Amortization	\$ 87,856 \$ - \$ - \$ - r \$ - \$ -
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Othe 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation	\$ 87,856 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Othe 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other	\$ 87,856 \$ - \$ - \$ - r \$ - \$ - \$ - \$ - \$ - \$ -
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Othe 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other	\$ 87,856 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Othe 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other Total Liabilitie	\$ \$ 87,856 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Othe 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other Total Liabilitie	\$ 87,856 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Othe 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other Total Liabilitie 201 Common Stock Issued 204 Preferred Stock Issued	\$ \$ 87,856 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Othe 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other Total Liabilitie 201 Common Stock Issued 204 Preferred Stock Issued 207 Premium on Capital Stock	\$ 87,856 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Othe 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other Total Liabilitie 201 Common Stock Issued 204 Preferred Stock Issued 207 Premium on Capital Stock 211 Other Paid in Capital	\$ 87,856 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Othe 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other Total Liabilitie 201 Common Stock Issued 204 Preferred Stock Issued 207 Premium on Capital Stock 211 Other Paid in Capital 212 Discount on Capital Stock	\$ 87,856 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Othe 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other Total Liabilitie 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	\$ 87,856 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Othe 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other Total Liabilitie 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	\$ 87,856 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Othe 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other Total Liabilitie 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	\$ 87,856 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Othe 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other Total Liabilitie 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	\$ 87,856 \$ - \$ - \$ - \$ - \$ - \$ \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 5 \$ 5 - \$
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Othe 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other Total Liabilitie 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)	\$ 87,856 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
Liabilitie 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Othe 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other Total Liabilitie 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)	\$ 87,856 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$

<u>Stats</u>

Operating Revenues		Assets & Other Debits	
Flat Rate	\$ -	Utility Plant	\$ 335,067
Metered - Residential	\$ 38,396	Less: Depreciation & Amortization Reserve	\$ 128,175
Metered - Commercial	\$ -	Other Property & Investments	\$ -
Irrigation (including golf courses)	\$ -	Materials and Supplies	\$ -
Fire Protection	\$ -	Other Current & Accrued Assets	\$ -
Other Sales of Water	\$ -	Deferred Debits	\$ -
Other Operating Revenue	\$ 434	Total Assets & Other Debits	\$ 206,892
Total Operating Revenues	\$ 38,830		
		Liabilities & Other Credits	
Operating Expenses		Capital/Common Stock	\$ -
Purchased Water	\$ -	Retained Earnings	\$ 119,036
Purchased Power	\$ 1,936	Long-Term Debt	\$ 87,856
Water Treatment	\$ 1,495	Customer Deposits	\$ -
Supplies and Expenses	\$ 7,409	Other Current & Accrued Liabilities	\$ -
Repairs of Plant	\$ -	Advances for Construction	\$ -
Administrative & General	\$ 9,485	Other Deferred Credits	\$ -
Total Operating Expenses	\$ 20,325	Contributions in Aid of Construction	\$ -
		Accumulated Deferred Income Taxes	\$ -
Other Revenue Deductions		Total Liabilities & Other Credits	\$ 206,892
Depreciation & Amortization	\$ 8,851		
Operating Income Taxes	\$ 632	Average Number of Customers	
Other Operating Taxes	\$ 591	Flat Rate	-
Uncollectible Revenue/Bad Debt Expense	\$ -	Metered - Residential	63
Total Revenue Deductions	\$ 10,074	Metered - Commercial	-
Total Expenses and Deductions	\$ 30,399	Irrigation (including golf courses)	-
		Fire Protection	-
Other Income	\$ -	Other	 -
Interest on Long-Term Debt		Total Customers	63
Other Interest Charges	\$ 7,365		
Other Income Deductions	\$ -		
Net Operating Income (or Loss)	\$ 1,066		