Oregon Public Utility Commission

e-FILING REPORT COVER SHEET

COMPANY NAME: HILLVIEW ACRES
DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes If yes, submit a redacted public version (or a cover letter) by email. Submit the confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.
Select report type: RE (Electric) RG (Gas) RW (Water) RT (Telecommunications)
RO (Other, for example, industry safety information)
Did you previously file a similar report? No Yes, report docket number:
Report is required by: Statute HILLVIEW ANNUAL REPORT CLASS C WATER UTILITY, RW9 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.
RW9 2019 HILLVIEW
Send the completed Cover Sheet and the Report in an email addressed to PUC.FilingCenter@state.or.us
Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.



ANNUAL RESULTS OF OPERATIONS REPORT

SELECT COMPANY SIZE (based on Annual Revenue)

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

FOR THE CALENDAR YEAR

2019

COMPANY NAME

Instructions

Hiland WC - Hillview

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

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

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

503-

<u>Oath</u>

Hiland WC - Hillview

Complete Address of Reporting Utility

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

Name and title of person responsible for report

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

Oath & Signature

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

V	By clicking this box I affirm the above statement.
Ÿ	by clicking this box I animi the above statement.

Information

Elijah Olson

Seth Olson

Zachary Olson

Aaron Olson

Hiland WC - Hillview

Provide the	Provide the following information for the contact person regarding this report							
Name:	: Silas Olson							
Address:	PO Box 699, Newberg, OR 97132	O Box 699, Newberg, OR 97132						
Phone:	503-554-8333							
Email:	silas@hilandwater.com							
Provide the	following information for where the u	utility's books and records are loca	ated					
Name:	Hiland Water Corp.							
Address:	700 N. College St. Newberg, OR 97132							
Phone:	503-554-8333							
Email:	info@hilandwater.com							
Name: Address: Phone: Email:	Address: Phone:							
	Name	Title	Phone #	Email				
Melvin Olso	n	President	503-554-8333	mel@hilandwater.com				
Micah Olson	1	Vice President	503-554-8333	micah@hilandwater.com				
Silas Olson		Secretary / Treasurer	503-554-8333	silas@hilandwater.com				
Marilyn Olso	on	Board Member	503-554-8333	marilynolson67@hotmail.com				
Matthew Ols	lson Vice President 503-554-8333 matt@hilandwater.com							

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

Board Member

Board Member

Board Member

Board Member

Name	Title	Phone #	Email
Want & Emery CPA's - Terry Emery	СРА	503-538-5023	terry@wantcpa.com
Jordan Ramis PC Attorneys at Law	Legal Counsel	503-598-7070	Gary.Blacklidge@jordanramis.com
Olson, LLC - Christine Olson	Supplemental Contractor	541-948-2888	olsonllc@yahoo.com

503-554-8333

503-554-8333

503-554-8333

503-554-8333

elijaholson@yahoo.com

sethoolson@gmail.com

zach@hilandwater.com aaron@hilandwater.com

Organization

Hiland WC - Hillview

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

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

Part /	A: Sole Pro	prietorship	or Partnership)				
	Name of o	wner or par	tner					
1	Address							
1	% interest	or equity						
			oyed by compa	any)				
	Name of o	wner or par	tner					
2	Address							
	% interest	or equity						
	Principal d	uty (if empl	oyed by compa	any)				
	Name of owner or partner							
3	Address							
,	% interest	or equity						
	Principal d	uty (if empl	oyed by compa	any)				
	Name of o	wner or par	tner					
4	Address							
4	% interest	or equity						
	Principal d	uty (if emplo	oyed by compa	any)				
Part I	B: Corporat				ı			
			director/office	r		Hila	and Water Corp.	
1	Title	Stockholde						
_	Address	PO Box 699	, Newberg, O	R 97132				
	# shares ov	wned						100.00
	Name of st	ockholder/	director/office	r			Melvin Olson	
2	Title	President						
	Address	4054 N. Ga	ırden Drive, Ne	ewberg, OR	97132			
	# shares ov	wned						
	Name of st	ockholder/	director/office	r			Micah Olson	
_	Title	Vice Presid						
3	Address		Chehalem Driv	e. Newberg	. OR 97132			
	# shares ov			2, 112112218	,			
	Name of st	ockholder/	director/office	r			Silas Olson	
	Title	Secretary /		·	ı			
4			th Street, New	berg. OR 97	132			
	# shares ov							
Part (C: Corporat	ion - Shar	es Outstandin	_	ommon Sto	ck P	referred Stock	
			# shares	authorized	100		0	
		# :	shares issued	at year end	100		0	
			or stated value	•				
	Dividends		er share durin	-				

Affiliates

Hiland WC - Hillview

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

Products or Services SOLD to Affiliated Interests

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

Products or Services PURCHASED from Affiliated Interests

Name of Affiliate	Description of product or service	Contract or Agreement effective date	Cost
Hiland Water Corp.	Labor, Administration, Operating costs	1/1/2015 \$	5,849
		\$	5,849

TOTAL \$ (5,849)

Explanations or Notes

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

Hiland WC - Hillview

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	15	15	2,950,080	\$ 8,867
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		15	15	2,950,080	\$ 8,867

Revenue other than water sales

		Act #	revenues	
Forfeited discounts		470		
Miscellaneous service revenues		471	\$	30
Rents from water property		472		
Interdepartmental rents		473		
Other		474		
Cross Connection sales & services revenues		475		
	Total		\$	30

Total Operating Revenue \$ 8,897

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	16389.33333	49.26044444
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 - Hillview

Act # TAXES OTHER THAN INCOME TAX

408.11	Property Tax	
408.12	Payroll Tax	\$ 432
408.13	Other Tax Other Than Income Tax	
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 432

Act # INCOME TAXES

409.1	Federal Income Tax	\$ -
409.11	State Income Tax	\$ -
409.13	Other Income Tax	
409.2	Nonutility Income Tax	
	TOTAL	\$ -

Act # DEFERRED AND PROVISION FOR DEFERRED INCOME TAXES

410.1 Deferred Fede	ral Income Taxes – Utility Operations	
410.11 Deferred State	e Income Taxes – Utility Operations	
410.2 Provision for I	Deferred Income Taxes – Other Income and Deductions	
411.1 Provision for I	Deferred Income Taxes – Credit – Utility Operations	
411.2 Provision for I	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 #		Expense	amount
601	Salaries and Wages - employees	\$	3,686
603	Salaries and Wages – officers, directors, and majority stockholders	\$	-
604	Employee Pensions & Benefits	\$	198
610	Purchased Water	\$	-
611	Telephone/Communications	\$	45
615	Purchased Power	\$	884
616	Fuel for Power Production	\$	-
617	Utilities - Other (garbage, natural gas)	\$	-
618	Chemicals & testing	\$	-
619	Office Supplies (excluding postage)	\$	24
619.1	Postage	\$	52
620	Materials & Supplies (O&M)	\$	1,423
621	Repairs of Water Plant	\$	-
631	Contractual Services - engineering	\$	-
632	Contractual Services - accounting	\$	11
633	Contractual Services - legal	\$	-
634	Contractual Services - management	\$	125
635	Contractual Services – testing / sampling	\$	3,825
636	Contractual Services – labor	\$	-
637	Contractual Services - billing/collections		44
638	Contractual Services - meter reading	\$	-
639	Contractual Services - other	\$	442
641	Rental of Building / Real Property	\$	141
642	Rental of Equipment	\$	552
643	Small Tools	\$	-
648	Computer and electronic Expenses	\$	51
650	Transportation Expenses	\$	352
656	Insurance - Vehicle	\$	59
657	Insurance – General Liability	\$	49
658	Insurance – Workman's Compensation	\$	23
659	Insurance – Other	\$	-
660	Public Relation / Advertising Expense	\$	27
666	Amortization of Rate Case Expense	\$	-
667	Regulatory Commission Fee (Gross Rev Fee)	\$	25
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	\$	22
674	Consumer Confidence Report	\$	-
675	Miscellaneous Expense	\$	111
	TOTAL	\$	12,171

<u>Plant</u>

Hiland WC - Hillview

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	\$ 2,676				\$ 2,676
304	Structures & improvements	\$ 2,978				\$ 2,978
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	\$ 13,239				\$ 13,239
320	Water treatment equipment	\$ 2,101				\$ 2,101
330	Distribution reservoirs & standpipes	\$ 526				\$ 526
331	Transmission & distribution mains	\$ 20,876				\$ 20,876
333	Services	\$ -				\$ -
334	Meters & meter installations	\$ 4,082				\$ 4,082
335	Hydrants	\$ -				\$ -
336	Backflow prevention devices (utility owned)	\$ -				\$ -
339	Other plant & miscellaneous equipment	\$ -				\$ -
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	\$ 1,028				\$ 1,028
	TOTAL	\$ 47,506	\$ -	\$ -	\$ -	\$ 47,506

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	\$	22,000
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	\$	22,000
Accumulated Amortization of CIAC		
Beg of year balance	Ċ	16,477
· .	\$	
Add CIAC amortized during year	Ş	312
Subtract effects of CIAC disposals		
+/- other adjustments*	_	242
Change in Accumulated Amortization during the year	\$	312
End of year balance	\$	16 780
Ellu di year parance	Ą	16,789
* Explain any adjustments:		
Explain any adjustments.		

Depreciation

Hiland WC - Hillview

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

		ann	ual depreciation	acc	dep balance beg	accı	ruals booked to	plant retired charged		acc	dep balance
<u>Act #</u>		_	expense		of year		acc dep	to acc dep	Adjustments*	<u>e</u>	end of year
301	Organization										
302	Franchises										
303	Land & land rights										
304	Structures & improvements	\$	85	\$	1,840	\$	85			\$	1,925
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	\$	396	\$	7,237	\$	396			\$	7,633
320	Water treatment equipment	\$	105	\$	228	\$	105			\$	333
330	Distribution reservoirs & standpipes	\$	18	\$	447	\$	18			\$	465
331	Transmission & distribution mains	\$	418	\$	5,935	\$	418			\$	6,353
333	Services					\$	-			\$	-
334	Meters & meter installations	\$	204	\$	306	\$	204			\$	510
335	Hydrants					\$	-			\$	-
336	Backflow prevention devices (utility owned)					\$	-			\$	-
339	Other plant & miscellaneous equipment					\$	-			\$	-
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	\$	34	\$	374	\$	34			\$	408
	TOTAL	\$	1,260	\$	16,367	\$	1,260	\$ -	\$ -	\$	17,627

	TOTAL \$	1,260 \$	16,367 \$	1,260 \$	- \$	- \$	17,627
	·		·	·	·	·	
*Explanation of any adjustments made:							

Retained Earnings

215	Unappropriated Retained Earnings (beginning of year balance)	\$	19,283
		•	
435	Balance transferred from income	\$	(4,654
436	Appropriations of Retained Earnings	\$	-
437	Preferred Stock dividends declared	\$	-
438	Common Stock dividends declared	\$	-
439	Adjustments to Retained Earnings*		
		•	
	Unappropriated Retained Earnings (as of year end) on of any adjustments made to Retained Earnings	\$	14,629
		\$	14,629
		\$	14,629
		\$	14,629
		\$	14,62

Hiland WC - Hillview

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

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

	Act Name ER DEBITS (101-190)				
Utility Plant			i		1
	1 Utility Plant in Service 2 Utility Plant Leased to Others	\$	47,506		5 Power Operated Equipment 6 Communication Equipment
	3 Property Held for Future Use				7 Computer & electronic Equip
104					Miscellaneous Equipment
	5 Construction Work in Progress - Commission Approved 8 Accumulated Depreciation of Utility Plant in Service	s	17,627	Utility Operating	
	Accumulated Amortization of Utility Plant in Service	Ţ	17,027		Operating Revenue
	4 Utility Plant Acquisition Adjustments				1 Operating Expenses
Other Property &	Accumulated Amortization of Utility Plant Acquisition Adjustments				3 Depreciation Expense 6 Amortization of Utility Plant
	1 Nonutility Property				7 Amortization Expense (no CIA
	2 Accumulated Depreciation and Amortization of Nonutility Property			40	8 Taxes Other than Income
	3 Investment in Associated Companies 4 Utility Investments				9 Income Taxes D Provision for Deferred Incom
	5 Other Investments				1 Provision for Deferred Incom
	7 Other Special Funds				2 Investment Tax Credit
Current & Accrue	d Assets 1 Cash	<	1,014		Income from Utility Plant Lea Gain/Loss from Utility Proper
	2 Special Deposits	,	2,024		5 Revenues from Merchandisin
	4 Working Funds				6 Cost and Expenses of Mercha
	5 Temporary Cash Investments 1 Customer Accounts Receivable				9 Interest and Dividend Income 1 Nonutility Income
	2 Other Accounts Receivable				6 Nonutility Expenses
143					3 Extraordinary Income
144	4 Notes Receivable Accounts Receivable from Associated Companies				4 Extraordinary Deductions to Nonutility Income and Deduc
	6 Notes Receivable from Associated Companies				2 Taxes Other than Income - No
151	1 Plant Materials and Supplies	\$	568	409.	2 Income Taxes - Nonutility
162	Prepayments Accrued Interest Receivable				2 Provision for Deferred Incom 2 Provision for Deferred Incom
174				Interest Expense	2 Provision for Deferred incom
Deferred Debits					7 Interest Expense
	1 Unamortized Debt Discount and Expense				8 Amortization of Debt Discour 9 Amortization of Premium on
	2 Extraordinary Property Losses 6 Miscellaneous Deferred Debits				Account (435-439)
190	0 Accumulated Deferred Income Taxes			43.	5 Balance Transferred from Inc
EQUITY, LIABILITI Equity	ES, AND OTHER CREDITS (201-283)				Appropriations of Retained E
	1 Common Stock Issued	\$			7 Preferred Stock Dividends De 8 Common Stock Dividends De
204	4 Preferred Stock Issued	\$		43	9 Adjustment to Retained Earn
	7 Premium on Capital Stock		16.022		NUE ACCOUNTS (460-475)
	1 Paid in Capital 2 Discount on Capital Stock	\$	16,832		Unmetered Water Revenue 1 1 Metered Sales to Residentia
213	3 Capital Stock Expense			46	1 2 Metered Sales to Commerc
	4 Appropriated Retained Earnings		44.600		1 3 Metered Sales to Industrial
	5 Unappropriated Retained Earnings 6 Reacquired Capital Stock	\$	14,629		 4 Metered Sales to Public Aut 5 Metered Sales to Multiple F
	8 Proprietary Capital				1 1 Public Fire Protection
Long Term Debt	dle 1			462.	
22	Bonds Advances from Associated Companies				4 Other Sales to Public Authori 5 Sales to Irrigation Customers
	4 Other Long-Term Debt				6 Sales for Resale
Current and Accru					7 Interdepartmental Sales
233	1 Accounts Payable 2 Notes Payable				8 Special Contract/Agreement 0 Forfeited Discounts
233				47	
	4 Notes Payable to Associated Companies				2 Rents From Water Property
	5 Customer Deposits 6 Accrued Taxes				3 Interdepartmental Rents 4 Other Water Revenues
237				47	5 Cross Connection Sales & Ser
238					MAINTENANCE EXPENSE ACCO
	9 Matured Long-Term Debt 0 Matured Interest			Source of Supply	1 Salaries and Wages - Employe
	1 Miscellaneous Current and Accrued Liabilities				3 Salaries and Wages - Officers
Deferred Credits	1 Harmanian Branium as Bala				4 Employee Pensions and Bene D Purchased Water
25.	1 Unamortized Premium on Debt 2 Advances for Construction	s			1 Telephone/Communications
253	3 Other Deferred Credits			61	5 Purchased Power
Operating Reserv					6 Fuel for Power Production
263	1 Property Insurance Reserve 2 Injuries and Damages Reserve				7 Utilities - Other 8 Chemicals & testing
263					9 Office Supplies (excluding po
	5 Miscellaneous Operating Reserves				1 Postage
	Aid of Construction 1 Contributions in Aid of Construction	\$	22,000		0 Materials and Supplies 1 Repairs to Water Plant
272	2 Accumulated Amortization of CIAC	\$	16,789	63	1 Contractual Services - Engine
	erred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation				 Contractual Services - Accour Contractual Services - Legal
	2 Accumulated Deferred Income Taxes - Accelerated Depreciation				4 Contractual Services - Manag
283	3 Accumulated Deferred Income Taxes - Other			63	Contractual Services - Testing
	LANT ACCOUNTS (301-348)		1	63	6 Contractual Services - Other
	1 Organization 2 Franchises	\$	-		7 Contractual Services - Billing/ 8 Contractual Services - Meter
303	3 Land and Land Rights	\$	2,676	63	9 Contractual Services - Other
	Structures and Improvements Collecting and Impounding Receivairs	\$	2,978		Rental of Building/Real Prope
	5 Collecting and Impounding Reservoirs 6 Lakes, River and Other Intakes	\$	-		2 Rental of Equipment 3 Small Tools
307	7 Wells and Springs	\$	-	64	8 Computer & Electronic Expen
	8 Infiltration Galleries and Tunnels	\$	-		Transportation Expenses
	9 Supply Mains D Power Generation Equipment	\$	-		6 Insurance - Vehicle 7 Insurance - General Liability
31:	1 Pumping Equipment	\$	13,239	65	8 Insurance - Workman's Comp
	0 Water Treatment Equipment	\$	2,101		9 Insurance - Other
	0 Distribution Reservoirs and Standpipes 1 Transmission and Distribution Mains	\$	526 20,876		D Public Relations / Advertising Regulatory Commission Expe
333	3 Services	\$,0,0		7 Regulatory Commission Expe
	4 Meters and Meter Installations	\$	4,082	66	8 Water Resource Conservation
335	5 Hydrants 6 Backflow Prevention Devices	\$	-	671.	0 Bad Debt Expense 1 Cross Connection Control Pro
339		\$	-		2 Cross Connection Testin & M
	0 Office Furniture and Equipment	\$	-	67.	2 System Capactiy Developmen
343	1 Transportation Equipment 3 Tools, Shop and Garage Equipment	\$	-		Training & Certification Expert Consumer Confidence Report
	4 Laboratory Equipment	\$	-		Miscellaneous Expenses

			1.	
		Power Operated Equipment Communication Equipment	\$	-
	347	Computer & electronic Equipment	\$	-
ICOME A		Miscellaneous Equipment S (404-434)	\$	1,028
tility Ope	rating In	come		
		Operating Revenue Operating Expenses	\$	8,897 12.171
		Depreciation Expense	\$	1,260
	406	Amortization of Utility Plant Acquisition Adjustment		
		Amortization Expense (no CIAC) Taxes Other than Income	S	432
		Income Taxes	\$	-
		Provision for Deferred Income Taxes - Debit Provision for Deferred Income Taxes - Credit	\$	
		Investment Tax Credit	۶	
		Income from Utility Plant Leased to Others		
		Gain/Loss from Utility Property Sales Revenues from Merchandising, Jobbing, and Contract Work	\$	-
	416	Cost and Expenses of Merchandising, Jobbing, and Contract Work		
		Interest and Dividend Income Nonutility Income		
		Nonutility Expenses		
		Extraordinary Income Extraordinary Deductions		
axes Appli		Nonutility Income and Deductions		
		Taxes Other than Income - Nonutility	\$	
		Income Taxes - Nonutility Provision for Deferred Income Taxes - Debit - Nonutility	\$	-
	411.2	Provision for Deferred Income Taxes - Credit - Nonutility	\$	-
nterest Ex		Interest Expense		
	428	Amortization of Debt Discount and Expense		
-4-:		Amortization of Premium on Debt Account (435-439)		
etained E		Balance Transferred from Income	\$	(4,654)
	436	Appropriations of Retained Earnings		
		Preferred Stock Dividends Declared Common Stock Dividends Declared	\$	
	439	Adjustment to Retained Earnings	\$	-
PERATING		UE ACCOUNTS (460-475) Unmetered Water Revenue	\$	
	461	1 Metered Sales to Residential Customers	\$	8,867
	461	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	\$	-
	464	Other Sales to Public Authorities	\$	
	465	Sales to Irrigation Customers	\$	
			Ś	-
	466	Sales for Resale Interdepartmental Sales	\$	
	466 467 468	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue	\$ \$	-
	466 467 468 470	Sales for Resale Interdepartmental Sales	\$ \$ \$ \$ \$	- - - - 30
	466 467 468 470 471 472	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property	\$ \$ \$	30
	466 467 468 470 471 472 473	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents	\$ \$	- 30
	466 467 468 470 471 472 473 474 475	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues	\$ \$ \$ \$	30
	466 467 468 470 471 472 473 474 475 N AND M	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IANTENANCE EXPENSE ACCOUNTS (601-675)	\$ \$ \$ \$ \$ \$	30
	466 467 468 470 471 472 473 474 475 N AND N Supply ar 601	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses Salaries and Wages - Employees	\$ \$ \$ \$ \$ \$ \$	- - - - - 30 - - - -
	466 467 468 470 471 472 473 474 475 N AND M Supply ar 601 603	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) dExpenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders	\$ \$ \$ \$ \$ \$ \$ \$ \$	3,686
	466 467 468 470 471 472 473 474 475 N AND M Supply ar 601 603 604	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses Salaries and Wages - Employees	\$ \$ \$ \$ \$ \$ \$	
	466 467 468 470 471 472 473 474 475 N AND M Supply ar 601 603 604 610	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues HAITEMANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,686 - 198 -
	466 467 468 470 471 472 473 474 475 N AND N upply are 601 603 604 610 611 615	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues IANITENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,686 - 198
	466 467 468 470 471 472 473 474 475 N AND M Supply ar 601 603 604 610 611 615 616	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues HAINTENANCE EXPENSE ACCOUNTS (601-675) Id Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Persisons and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,686 - 198 -
	466 467 468 470 471 472 473 474 475 N AND Mupply ar 601 603 604 610 611 615 616 617 618	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues IANITENANCE EXPENSE ACCOUNTS (601-675) of Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Fuel for Power Production Utilities - Other Chemicals & Lesting	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,686 - 198 -
	466 467 468 470 471 472 473 474 475 N AND M Supply ar 601 610 611 615 616 617 618 619 619.1	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) d 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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,686 - - 198 - 45 884 - - - - 24 52
	466 467 468 470 471 472 473 474 475 601 601 601 611 615 616 619 619.1 620	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues HAINTENANCE EXPENSE ACCOUNTS (601-675) di 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 & Lesting Office Supplies (excluding postage) Postage Materials and Supplies	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,686 - 198 - 45 884 - -
	466 467 468 470 471 472 475 474 475 601 616 616 617 619 619.1 620 621 631 631 631 631 631 631 631 631 631 63	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues IntertRepartmental Rents Other Water Revenues Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,686 - 198 - 455 884 - - - 24 52 1,423
	466 467 468 470 471 472 473 474 475 500 470 471 472 473 474 475 604 604 610 601 611 615 616 617 618 619 619 619 610 620 621 631 631 631 631 631 631 631 631 631 63	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) d 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 - Accounting	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,686 - - 198 - 45 884 - - - - 24 52
	466 4677 478 478 479 479 479 479 479 479 479 479 479 479	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues IntertRepartmental Rents Other Water Revenues Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,686 - 198 - 455 884 - - - 24 52 1,423
	466 4677 471 472 472 473 474 475 475 474 475 475 475 475 475 475	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Power Fuel for Power Production Utilities - Other Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Piant Contractual Services - Acginiering Contractual Services - Legal Contractual Services - Tegingering	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,686 - 198 - 45 884 1,423 1,423
	466 4677 471 472 473 474 473 474 474 475 475 475 475 475 475 475 475	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues HAINTENANCE EXPENSE ACCOUNTS (601-675) of 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 & Lesting Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Accounting Contractual Services - Magneeming Contractual Services - Magneeming Contractual Services - Magneement Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,686
	466 4687 470 471 471 472 473 474 574 574 574 574 574 574 574 574 574	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues (ANTENANCE EXPENSE ACCOUNTS (601-675)) dt 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 - Engineering Contractual Services - Legunger (Contractual Services - Testing/Sampling Contractual Services - Soften Contractual Services - Heading Contractual Services - Heading Contractual Services - Meter Reading	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,686
	466 467 468 470 471 472 473 475 475 475 475 475 475 475 475 475 475	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) of 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 & Lesting Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Heaging	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,686
	466 467 468 468 470 471 471 472 473 475 561 475 475 475 475 475 475 475 475 475 475	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) of Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water 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 - Engineering Contractual Services - Resing Sampling Contractual Services - Hanagement Fees Contractual Services - Hanagement Fees Contractual Services - Management Fees Contractual Services - Hanagement Fees Contractual Services - Hanagement Fees Contractual Services - Hanagement Fees Contractual Services - Other Contractual Services - Other Rental of Building/Real Property	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,686
	466 467 468 468 468 468 468 468 468 468 468 468	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues HAINTENANCE EXPENSE ACCOUNTS (601-675) of Expenses Salanes 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 - Engineering Contractual Services - Hegal Contrac	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,686
	466 467 468 468 469 469 469 469 469 469 469 469 469 469	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) of Expenses Salaries and Wages - Employees 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 & Lesting Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Hosping Contractual Services - Legal Contractual Services - Hosping Contractual Services - Hospi	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,686
	466 423 468 484 642 4642 4656 656 656 646 467 468 468 466 566 656 666 467 468 468 468 468 468 468 468 468 468 468	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Bents Other Water Revenues Cross Connection Sales & Service Revenues (ANTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Legineering Contractual Services - Legineering Contractual Services - Legineering Contractual Services - Heard Contractual Services - Other Contractual Services - Heard Contractual Services - Heard Contractual Services - Heard Contractual Services - Heard Contractual Services - Federales Contractual Services - Heard	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
	466 468 468 468 468 468 468 468 468 468	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) of Expenses Salaries and Wages - Employees 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 & Lesting Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Hosping Contractual Services - Legal Contractual Services - Hosping Contractual Services - Hospi	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,686
	466 468 468 469 469 469 469 469 469 469 469 469 469	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues (ANTENANCE EXPENSE ACCOUNTS (601-675)) of Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Telephone/Communications Purchased Water Fuel for Power Production Utilities - Other Chemicals & Lesting Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Accounting Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Under Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Heading Contractual Services - Heading Contractual Services - Heading Contractual Services - Other Contractual Services - Heading Contractual Ser	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,686
	466 468 468 468 468 468 468 468 468 468	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) of Expenses Salaries and Wages - Employees 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 & Lesting Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Hongement Small Tools Computer & Electronic Expenses Transportation Expenses	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,686
	466 468 468 468 468 468 468 468 468 468	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) of Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications 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 - Reading Contractual Services - Reading Contractual Services - Management Fees Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Supplement Small Tools Computer & Electronic Expenses Transportation Expenses Transportation Expenses Transportation Expenses Transportation Expenses Transportation Expenses Transportation Expenses Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,686
	466 468 488 468 656 666 666 66 66 66 66 66 66 66 67 446 468 447 471 472 472 472 472 472 472 472 472 472 472	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (Torss Connection Sales & Services Revenues TAINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees 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 - Agineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Insurance - Workman's Compensation Insurance - Ceneral Liability Insurance - Workman's Compensation Insurance - Other Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Regulatory Commission Expense Other Contered Services on Seponse Other Conservation Seponse Other Regulatory Commission Expense Other Resulted Resulted Republicy Results Republicy Results Republicy Results Resulted Republicy	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
	466 467 666 88 467 666 66 667 670 76 468 468 468 468 468 468 468 468 468 46	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) of Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications 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 - Reading Contractual Services - Reading Contractual Services - Management Fees Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Supplement Small Tools Computer & Electronic Expenses Transportation Expenses Transportation Expenses Transportation Expenses Transportation Expenses Transportation Expenses Transportation Expenses Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
	466 44 471 472 473 54 474 474 475 474 474 475 474 475 474 475 474 475 474 475 474 475 475	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues (ANTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Utilities - Other Chemicals & Lesting Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - General Liability/Collections Contractual Services - Other Contractual Services - Other Rental of Buliding/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Ceneral Liability Insurance - Workman's Content on Spense - American Expense Bad Debt Expense Gross Connection Control Toth Spense - American Expense Bad Debt Expense Gross Connection Control Toth Stepnses Gross Connection Control Toth Spense - Other Gross Connection Control Toth Spense Bad Debt Expense Gross Connection Control Tother Operam Expense Gross Connection Control Tother Spense Gross Connection Control Tother Spense Bad Debt Expense Gross Connection Control Program Expense Gross Connection Control Tother Spense Bad Debt Expense Gross Connection Control Tother Spense Gross Connection Control Toth	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
	466 468 468 466 666 666 666 667 76 267 27 27 27 27 27 27 27 27 27 27 27 27 27	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues Interdepartmental Rents Other Water Revenues Salaries and Wages - Employees 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 - Engineering Contractual Services - Hongement Fees Contractual Services - Hongement Fees Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Vehicle Insurance - Veneral Liability Insurance - Workman's Compensation Insurance - Other Water Resource Conservation Expense Bad Debt Expense Good Construction Control Program Expense Bad Debt Expense	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
	466 468 468 469 469 469 469 469 469 469 469 469 469	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) of Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Fingloyees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Telephone/Communications Purchased Vales 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 - Recounting Contractual Services - Hangement Fees Contractual Services - Management Fees Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Supplement Small Tools Computer & Electronic Expenses Transportation Expenses Transportation Expenses Transportation Expenses Transportation Expenses Transportation Expenses Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Amortization of Rate Case Expense Cross Connection Testin & Maintenance Services System Capacity Development Program Expense Cross Connection Testin & Maintenance Services System Capacity Development Program Expense Cross Connection Testin & Maintenance Services System Capacity Development Program Expense Cross Connection Testin & Maintenance Services System Capacity Development Program Expense Cross Connection Testin & Maintenance Services System Capacity Development Program Expense	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,686

Notes Hiland WC - Hillview Notes and explanations:

Income Statement

400	Operating Revenue	\$	8,897
401	Operating Expenses	\$	12,171
403	Depreciation Expense	\$	948
406	Amortization of Utility Plant Acquisition Adjustment	\$	-
407	Amortization Expense	\$	-
408	Taxes Other Than Income Taxes (total)	\$	432
409	Income Taxes	\$	-
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	\$	(4,654)
421	Nonutility Income	\$	-
	Revenue From Merchandising, Jobbing, & Contracts	\$	-
426	Nonutility Expense	\$	-
	Nonutility Taxes Other Than Income Tax	\$	-
	Nonutility Income Taxes	\$	-
	Nonutility Deferred Income Taxes	\$ \$ \$	-
	Nonutility Provision for Deferred Income Taxes Credit	\$	-
	Cost & Expense of Merchandising, Jobbing, Contracts	\$	-
	Net Income	\$	(4,654)
		7	(1,00 1)

niiaiiu wc - niiiviev		
101	Utility Plant in Service (excluding CIAC)	\$ 47,506
	Accumulated Depreciation & Amortization	\$ 17,627
	Subtotal	· ·
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)	\$ -
	Subtotal	\$ -
	Net Utility Plant	\$ 29,879
121	Cach	ć 1.014
	Cash Special Papacits	\$ 1,014
	Special Deposits Accounts Receivable	\$ -
	Accumulated Provision for Uncollectible Accounts	\$ -
	Notes Receivable	\$ -
	Accounts & Notes Receivable from Associated Companies	\$ -
	Materials & Supplies Inventory	\$ 568
	Miscellaneous Current & Accrued Assets & Prepayments	\$ -
	Net Current & Accrued Assets	
181-186	Deferred Debits	\$ -
	Tabel Assab	ć 21.4C1
	Total Assets	\$ 31,461
252	Advances for Construction	\$ -
	CIAC	\$ 22,000
	Accumulated Amortization of CIAC	\$ 16,789
	Net CIAC & Advances for Construction	
		7,
121	Nonutility Property	\$ -
	Accumulated Depreciation & Amortization (Nonutility)	\$ -
	Miscellaneous Nonutility Investments	\$ -
	Nonutility Plant & Investment	\$ -
	Long-Term Debt	\$ -
	Accounts Payable	\$ -
	Notes Payable	\$ -
	Accounts Payable to Affiliated Companies	\$ -
	Notes Payable to Affiliated companies	\$ -
	Customer Deposits Accrued Taxes	\$ - \$ -
	Accrued Interest	\$ -
	Miscellaneous Current and Accrued Liabilities	\$ -
230-241	Liabilities	
	Liabilities	Ÿ
251	Premium on Unamortized Debt	\$ -
	Other Deferred Credit	\$ -
261-265	Reserves	\$ -
	Other	
	Accumulated Deferred Income Taxes-Accelerated Amortization	\$ -
	Accumulated Deferred Income Taxes-Liberalized Depreciation	\$ -
283	Accumulated Deferred Income Taxes-Other	\$ -
	-	\$ -
	Total Liabilities	\$ -
201	Common Stock Issued	\$ -
	Preferred Stock Issued	\$ -
	Premium on Capital Stock	\$ -
	Other Paid in Capital	\$ 16,832
	Discount on Capital Stock	\$ -
	Capital Stock Expense	\$ -
	Appropriated Retained Earnings	\$ -
	Unappropriated Retained Earnings	\$ 14,629
	Reacquired Capital Stock	\$ -
218	Proprietary Capital (Proprietorships & Partnerships Only)	\$ -
	Total Equity	\$ 31,461
		4
	Total Liabilities and Equity	\$ 31,461

<u>Stats</u>

Operating Revenues			Assets & Other Debits		
Flat Rate	\$		Utility Plant	\$	69,506
Metered - Residential	\$	8,867	Less: Depreciation & Amortization Reserve	\$	34,416
Metered - Residential	¢	6,807	Other Property & Investments	\$	1,014
Irrigation (including golf courses)	¢	_	Materials and Supplies	\$	568
Fire Protection	ب د	_	Other Current & Accrued Assets	\$	308
Other Sales of Water	¢	_	Deferred Debits	\$	_
Other Operating Revenue	¢	30	Total Assets & Other Debits	\$	36,672
Total Operating Revenues	\$	8,897	Total Assets & Other Debits	Ą	30,072
Total Operating Nevenues	Ş	0,037	Liabilities & Other Credits		
Operating Expenses			Capital/Common Stock	ċ	16,832
Operating Expenses Purchased Water	ċ		•	\$ \$	14,629
Purchased Power	\$ \$	- 884	Retained Earnings	\$ \$	14,629
Water Treatment	ې د		Long-Term Debt	\$ \$	-
	\$ ¢	3,825	Customer Deposits Other Current & Accrued Liabilities		-
Supplies and Expenses	\$	2,956		\$	-
Repairs of Plant	\$	-	Advances for Construction	\$	-
Administrative & General	\$	4,506	Other Deferred Credits	\$	
Total Operating Expenses	\$	12,171	Contributions in Aid of Construction	\$	5,211
			Accumulated Deferred Income Taxes	\$	
Other Revenue Deductions			Total Liabilities & Other Credits	\$	36,672
Depreciation & Amortization	\$	948			
Operating Income Taxes	\$	-	Average Number of Customers		
Other Operating Taxes	\$	432	Flat Rate		-
Uncollectible Revenue/Bad Debt Expense	\$	<u>-</u>	Metered - Residential		15
Total Revenue Deductions	\$	1,380	Metered - Commercial		-
Total Expenses and Deductions	\$	13,551	Irrigation (including golf courses)		-
			Fire Protection		-
Other Income	\$	-	Other		
Interest on Long-Term Debt			Total Customers		15
Other Interest Charges	\$	-			
Other Income Deductions	\$	<u>-</u>			
Net Operating Income (or Loss)	\$	(4,654)			