

# **ANNUAL RESULTS OF OPERATIONS REPORT**

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

Class A Water Utility
(Annual Gross Revenue of \$1,000,000 or more)

### FOR THE CALENDAR YEAR

2017

### **COMPANY NAME**

#### Instructions

Roats Water System, Inc.

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

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### <u>Oath</u>

Roats Water System, Inc.

## **Complete Address of Reporting Utility**

Line 1:	Roats Water System, Inc.
Line 2:	61147 SW Hamilton Lane
City:	Bend
State:	Oregon
Zip:	97702
phone:	541-382-3029
email:	
fax:	541-382-2292
website:	

## Name and title of person responsible for report

Name:	William K. Roats
Title:	President
Phone:	541-382-3029
Email:	

## 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.
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### <u>Information</u>

Provide the following information for the contact person regarding this report								
Name:	ne: Wesley B. Price							
Address:	2796 NW Clearwater Drive, Bend, OR 97703							
Phone:	541-382-4791							
Email:	price@bendcpa.com							
-								
Provide the f	ollowing information for where the	utility's books and records are loca	ited					
	Roats Water System, Inc.							
Address:	61147 SW Hamilton Lane, Bend, OR, 97	702						
Phone:	541-382-3029							
Email:								
Provide the f	ollowing information of any audit g	oup reviewing records and/or ope	rations					
Name:								
Address:								
Phone:								
Email:								
Date of original organization of the utility (month, day, year):  8/15/1963								
Provide the f	ollowing information for all utility o	fficers and directors						
Provide the f	following information for all utility o	fficers and directors  Title	Phone #	Email				
Provide the f	Name		Phone # 541-382-3029	Email				
	Name pats	Title		Email				
William K. Ro	Name pats pats	Title President	541-382-3029	Email				
William K. Ro William C. Ro	Name pats pats	Title President Vice-President	541-382-3029 541-382-3029	Email				
William K. Ro William C. Ro	Name pats pats	Title President Vice-President	541-382-3029 541-382-3029	Email				
William K. Ro William C. Ro	Name pats pats	Title President Vice-President	541-382-3029 541-382-3029	Email				
William K. Ro William C. Ro	Name pats pats	Title President Vice-President	541-382-3029 541-382-3029	Email				
William K. Ro William C. Ro Shirley Roats	Name pats pats	Title President Vice-President Secretary	541-382-3029 541-382-3029 541-382-3029	Email				
William K. Ro William C. Ro Shirley Roats	Name pats pats	Title President Vice-President Secretary	541-382-3029 541-382-3029 541-382-3029	Email				
William K. Ro William C. Ro Shirley Roats Provide the f	Name pats pats  Following information for legal counses	Title President Vice-President Secretary eel, accountants, and others not on	541-382-3029 541-382-3029 541-382-3029 utility's general payroll					
William K. Ro William C. Ro Shirley Roats  Provide the f	Name pats pats  following information for legal couns Name	Title President Vice-President Secretary sel, accountants, and others not on	541-382-3029 541-382-3029 541-382-3029 utility's general payroll Phone #					
William K. Ro William C. Ro Shirley Roats  Provide the f	Name pats pats  following information for legal couns Name	Title President Vice-President Secretary  sel, accountants, and others not on Title CPA	541-382-3029 541-382-3029 541-382-3029  utility's general payroll Phone # 541-382-4791					
William K. Ro William C. Ro Shirley Roats	Name pats pats  following information for legal couns Name	Title President Vice-President Secretary  sel, accountants, and others not on Title CPA	541-382-3029 541-382-3029 541-382-3029  utility's general payroll Phone # 541-382-4791					
William K. Ro William C. Ro Shirley Roats  Provide the f	Name pats pats  following information for legal couns Name	Title President Vice-President Secretary  sel, accountants, and others not on Title CPA	541-382-3029 541-382-3029 541-382-3029  utility's general payroll Phone # 541-382-4791					
William K. Ro William C. Ro Shirley Roats  Provide the f	Name pats pats  following information for legal couns Name	Title President Vice-President Secretary  sel, accountants, and others not on Title CPA	541-382-3029 541-382-3029 541-382-3029  utility's general payroll Phone # 541-382-4791					

#### **Organization**

Roats Water System, Inc.

Select business type	Select ownership type	Sele	ct 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	р				
	Name of o	wner or par	tner					
_	Address							
1	% interest	or equity						
	Principal d	uty (if empl	oyed by comp	any)				
	Name of o	wnor or nar	tnor					
	Address	wner or par	uiei					
2	% interest	or equity						
			oyed by comp	any)				
				urry				
		wner or par	tner					
3	Address							
	% interest				T			
	Principal d	uty (if empl	oyed by comp	any)				
	Name of o	wner or par	tner					
4	Address							
4	% interest	or equity						
	Principal d	uty (if empl	oyed by comp	any)				
	•				-			
Part I	B: Corpora							
1	Name of s		director/office	er		William K.	and Shirley Roats	
	Title		and Secretary					
	Address		Hamilton Land	e, Bend, OR,	97702			
	# shares o	wned						44.00
	Name of s	tockholder/	director/office	er		Willi	am C. Roats	
2	Title	Vice-Presid	lent					
	Address	61147 SW	Hamilton Lane	e, Bend, OR,	97702			
	# shares o	wned						6.00
	Name of st	tockholder/i	director/office	or .		Mic	helle Roats	
	Title	Director	an ector, ornec	.1		IVIIC	inche Roats	
3	Address		Hamilton Lane	e. Bend. OR.	97702			
	# shares o			3, 20.10, 01.,	37.02			6.00
					1			
		tockholder/	director/office	ir.				
4	Title							
	Address							
	# shares o	wnea						
Dout (	C. Carnara	tion Char	as Outstandin	.~				
rail	c. corpora	uon - sildi	es Outstandin	5	Common Stock	D	referred Stock	
			# shares	authorized		<u>-</u>	Teleffed Stock	
		#	shares issued					
			or stated value	-				
	Dividend		er share duri	-				

Affi	lia	tes
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Roats Water System, Inc.	Roats	Water	System,	Inc.
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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
William K. Roats	facility rents	approved affiliated interest	\$ 144,605
Roats Excavation LLC	construction services	approved affiliated interest	\$ -
William K. Roats	salary	approved affiliated interest	\$ 95,649
			\$ 240,254

TOTAL \$ (240,254)

Explanations or Notes		

#### Revenues

Roats Water System, Inc.

gal or cf **cf** 

**Consumption and Revenue** 

		# customers at	# customers at year	<b>Total Quantity water</b>	
	Act #	year beginning	end	sold	revenues
Unmetered (flat rate) water sales	460				
Metered sales to RESIDENTIAL customers	461.1	1,589	2,245	38,735,568	\$ 1,148,319
Metered sales to COMMERCIAL customers	461.2	185	197	11,681,813	\$ 276,405
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	92	92	Flat Rate	\$ 18,387
Private fire protection revenue	462.2				
Other Sales to public authorities	464				
Sales to irrigation customers	465				\$ 216,387
Sales for resale	466			Water Truck	\$ 139
Water Sales to golf course/recreation revenue	467				
Special contract/agreement revenue	468				
TOTAL		1,866	2,534	50,417,381	\$ 1,659,637

### Revenue other than water sales

		Act #	revenues
Forfeited discounts		470	
Miscellaneous service revenues		471	\$ 9,979
Rents from water property		472	
Interdepartmental rents		473	
Other		474	\$ 97,103
Cross Connection sales & services revenues		475	\$ 51,698
	Total		\$ 158,780

Total Operating Revenue \$ 1,818,417

## 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	1683.862285	49.91823161
Metered sales to COMMERCIAL customers	461.2	5096.777051	120.5955497
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	#VALUE!	16.6548913
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

Roats Water System, Inc.

#### Act # TAXES OTHER THAN INCOME TAX

408.11	Property Tax	\$ 31,330
408.12	Payroll Tax	\$ 38,447
408.13	Other Tax Other Than Income Tax	
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 69,777

#### Act # INCOME TAXES

409.1	Federal Income Tax	\$ (3,749)
409.11	State Income Tax	\$ 3,198
409.13	Other Income Tax	
409.2	Nonutility Income Tax	
	TOTAL	\$ (551)

#### Act # DEFERRED AND PROVISION FOR DEFERRED INCOME TAXES

410.1	Deferred Federal Income Taxes – Utility Operations	
410.11	Deferred State Income Taxes – Utility Operations	
410.2	Provision for Deferred Income Taxes – Other Income and Deductions	
411.1	Provision for Deferred Income Taxes – Credit – Utility Operations	
411.2	Provision for Deferred Income Taxes – Credit – Other income & Deductions	
	TOTAL	\$ -

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

Description	Amount
Total	\$ -

## **Expenses**

Act #		Expense	e amount
601	Salaries and Wages - employees	\$	107,102
603	Salaries and Wages – officers, directors, and majority stockholders	\$	219,673
604	Employee Pensions & Benefits	\$	203,778
610	Purchased Water	\$	99,395
611	Telephone/Communications	\$	14,897
615	Purchased Power	\$	148,756
616	Fuel for Power Production	\$	12,507
617	Utilities - Other (garbage, natural gas)	\$	2,567
618	Chemicals & testing		
619	Office Supplies (excluding postage)	\$	12,371
619.1	Postage		
620	Materials & Supplies (O&M)	\$	77,551
621	Repairs of Water Plant	\$	765
631	Contractual Services - engineering		
632	Contractual Services - accounting	\$	10,719
633	Contractual Services - legal	\$	668
634	Contractual Services - management		
635	Contractual Services – testing / sampling	\$	5,732
636	Contractual Services – labor	\$	212
637	Contractual Services - billing/collections	\$	23,847
638	Contractual Services - meter reading		
639	Contractual Services - other	\$	11,206
641	Rental of Building / Real Property	\$	144,605
642	Rental of Equipment	\$	1,161
643	Small Tools	\$	30,049
648	Computer and electronic Expenses	\$	14,708
650	Transportation Expenses	\$	78,987
656	Insurance - Vehicle	\$	9,201
657	Insurance – General Liability	\$	12,529
658	Insurance – Workman's Compensation	\$	11,132
659	Insurance – Other	\$	85
660	Public Relation / Advertising Expense	\$	186
666	Amortization of Rate Case Expense	\$	43,879
667	Regulatory Commission Fee (Gross Rev Fee)	\$	3,504
668	Conservation Expense		
670	Bad Debt Expense		
671.1	Cross Connection Control Program Expense		
671.2	Cross Connection Testing & Maintenance Services	\$	920
673	Training & Certification Expense	\$	930
674	Consumer Confidence Report		
675	Miscellaneous Expense	\$	72,998
	TOTAL	\$	1,376,620

#### <u>Plant</u>

Roats Water System, Inc.

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					\$ -
304	Structures & improvements	\$ 375,08	1 \$ 70,532			\$ 445,613
305	Collecting & impounding reservoirs					\$ -
306	Lake, river & other intakes					\$ -
307	Wells & springs	\$ 200,83	7			\$ 200,837
308	Infiltration galleries & tunnels					\$ -
309	Supply mains					\$ -
310	Power generation equipment					\$ -
311	Pumping equipment	\$ 335,74	4			\$ 335,744
320	Water treatment equipment	\$ 40	0			\$ 400
330	Distribution reservoirs & standpipes	\$ 1,250,24	3			\$ 1,250,248
331	Transmission & distribution mains	\$ 2,707,78	5 \$ 72,428			\$ 2,780,213
333	Services	\$ 259,88	9 \$ 60,203			\$ 320,092
334	Meters & meter installations	\$ 289,39	8			\$ 289,398
335	Hydrants	\$ 2,50	)			\$ 2,500
336	Backflow prevention devices (utility owned)					\$ -
339	Other plant & miscellaneous equipment					\$ -
340	Office furniture & equipment	\$ 9,27	5 \$ 2,075			\$ 11,350
341	Transportation equipment	\$ 325,02	3 \$ 37,080			\$ 362,103
343	Tools, shop & garage equipment	\$ 38,71	3,350			\$ 42,068
344	Laboratory equipment					\$ -
345	Power operated equipment	\$ 406,27	8 \$ 3,594	\$ 1,346		\$ 408,526
346	Communication equipment	\$ 13,17	1			\$ 13,171
347	Electronic & computer equipment	\$ 45,68	1 \$ 530	\$ 3,454		\$ 42,757
348	Miscellaneous equipment	\$ 56,05	3	\$ 6,234		\$ 49,824
	TOTAL	\$ 6,316,08	5 \$ 249,792	\$ 11,034	\$ -	\$ 6,554,844

Explanation of unusual changes in utility plant during the year:

Beginning balance may not exactly match the prior year report as last year the rate case finalized the true balance of plant. The beginning balance ties to the agreed-upon

Roats Water System, Inc. **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 1,706,782 Added during the year: Capacity charge Main line extension charges Customer connection charges 59,423 Developer's property Other Retired during the year End of year balance \$ 1,766,205 **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

589,339
59,785
59,785

End of year balance

\$ 649,124
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* Explain any adjustment	s:
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Beginning balances may differ from prior report due to changes made during the rate case UW166.

### Depreciation

Roats Water System, Inc.

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

Act #		ann	ual depreciation expense	acc o	dep balance beg of year	<u>accr</u>	uals booked to	plant retired charged to acc dep	Adjustments*		dep balance end of year
	Organization	1	ехрепзе		<u>oi year</u>		acc dep	to acc dep	Aujustinents	_	ilu oi year
	Franchises										
	Land & land rights										
	Structures & improvements	Ś	10,124	\$	142,025	\$	10,124			Ś	152,149
	Collecting & impounding reservoirs	7		-		\$	-			Ś	-
	Lake, river & other intakes					\$	-			Ś	-
	Wells & springs	Ś	6,438	Ś	99,433	\$	6,438			Ś	105,871
	Infiltration galleries & tunnels		-,			\$	-			\$	-
	Supply mains					\$	-			\$	-
	Power generation equipment					\$	-			\$	-
311	Pumping equipment	\$	9,699	\$	197,859	\$	9,699			\$	207,558
	Water treatment equipment	\$	20	\$	340	\$	20			\$	360
330	Distribution reservoirs & standpipes	\$	16,080	\$	267,173	\$	16,080			\$	283,253
331	Transmission & distribution mains	\$	70,350	\$	773,615	\$	70,350			\$	843,965
333	Services	\$	10,221	\$	71,418	\$	10,221			\$	81,639
334	Meters & meter installations	\$	10,848	\$	113,458	\$	10,848			\$	124,306
335	Hydrants	\$	63	\$	2,223	\$	63			\$	2,286
336	Backflow prevention devices (utility owned)					\$	-			\$	-
339	Other plant & miscellaneous equipment					\$	-			\$	-
340	Office furniture & equipment	\$	929	\$	6,813	\$	929			\$	7,742
341	Transportation equipment	\$	18,231	\$	264,174	\$	18,231			\$	282,405
343	Tools, shop & garage equipment	\$	374	\$	38,513	\$	374			\$	38,887
344	Laboratory equipment					\$	-			\$	-
345	Power operated equipment	\$	6,274	\$	391,851	\$	6,274			\$	398,125
346	Communication equip			\$	5,942	\$	-			\$	5,942
347	Electronic & computer Equipment	\$	871	\$	41,438	\$	871			\$	42,309
348	Miscellaneous Equipment	\$	2,120	\$	46,031	\$	2,120			\$	48,151
	TOTAL	\$	162,642	\$	2,462,306	\$	162,642	\$ -	\$ -	\$	2,624,948

	101712	102,0 .2	Y	2, 102,300	Y	102,012	· ·	Y	Y	2,02 1,3 10
							5	•	-	
*Flangeting of any adjustments and a										
*Explanation of any adjustments made:										

## **Retained Earnings**

	nappropriated Retained Earnings (beginning of year balance)	\$ 573,560
435 Ba	alance transferred from income	\$ 207,148
436 A	ppropriations of Retained Earnings	\$ -
437 Pı	referred Stock dividends declared	\$ -
438 C	ommon Stock dividends declared	\$ -
439 A	djustments to Retained Earnings*	\$ (169,350
215 U	nappropriated Retained Earnings (as of year end)	\$ 611,358

Ехр	lanation of any ac	djustments made	to Retained Ear	nings		

#### Roats Water System, Inc.

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

Category Act # Act Name

ASSETS AN		ct Name DEBITS (101-190)				
Utility Plan		tility Plant in Service	ė	6,554,844	2//5	Power Operated Equipment
		tility Plant Leased to Others	3	0,334,644		Communication Equipment
	103 Pro	roperty Held for Future Use			347	Computer & electronic Equipment
		tility Plant Purchased or Sold				Miscellaneous Equipment
		onstruction Work in Progress - Commission Approved ccumulated Depreciation of Utility Plant in Service	¢	2,624,948	Utility Operating In	
		ccumulated Amortization of Utility Plant in Service	Ş	2,024,340		Operating Revenue
	114 Ut	tility Plant Acquisition Adjustments				Operating Expenses
		ccumulated Amortization of Utility Plant Acquisition Adjustments			403	Depreciation Expense
Other Prop	perty & Inve	estments	_			Amortization of Utility Plant Acquisition Adjustment
		onutility Property ccumulated Depreciation and Amortization of Nonutility Property				Amortization Expense (no CIAC) Taxes Other than Income
		ecumulated Depreciation and Amortization of Nordality Property				Income Taxes
		tility Investments				Provision for Deferred Income Taxes - Debit
		ther Investments				Provision for Deferred Income Taxes - Credit
		ther Special Funds				Investment Tax Credit
Current &	Accrued Ass 131 Ca		¢	674,557		Income from Utility Plant Leased to Others Gain/Loss from Utility Property Sales
		pecial Deposits	\$	500		Revenues from Merchandising, Jobbing, and Contract
		/orking Funds				Cost and Expenses of Merchandising, Jobbing, and C
		emporary Cash Investments				Interest and Dividend Income
		ustomer Accounts Receivable	\$	211,876	421	
		ther Accounts Receivable Ilowance for Uncollectible Accounts (Enter positive)				Nonutility Expenses Extraordinary Income
		otes Receivable				Extraordinary Deductions
		ccounts Receivable from Associated Companies				Nonutility Income and Deductions
		otes Receivable from Associated Companies				Taxes Other than Income - Nonutility
		lant Materials and Supplies	\$	25,000		Income Taxes - Nonutility
		repayments ccrued Interest Receivable	\$	9,469		Provision for Deferred Income Taxes - Debit - Nonut Provision for Deferred Income Taxes - Credit - Nonut
		discellaneous Current and Accrued Assets			Interest Expense	
Deferred D					427	Interest Expense
	181 Un	namortized Debt Discount and Expense			428	Amortization of Debt Discount and Expense
		xtraordinary Property Losses				Amortization of Premium on Debt
		discellaneous Deferred Debits			Retained Earnings	Account (435-439) Balance Transferred from Income
EQUITY. 11		ccumulated Deferred Income Taxes AND OTHER CREDITS (201-283)				Appropriations of Retained Earnings
Equity	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	7.115 OTTEN GREST'S (201 203)				Preferred Stock Dividends Declared
. ,	201 Co	ommon Stock Issued	\$	6,878		Common Stock Dividends Declared
		referred Stock Issued	\$	-		Adjustment to Retained Earnings
		remium on Capital Stock				IUE ACCOUNTS (460-475)
		aid in Capital	\$	1,072,525		Unmetered Water Revenue
		iscount on Capital Stock apital Stock Expense				1 Metered Sales to Residential Customers 2 Metered Sales to Commercial Customers
		ppropriated Retained Earnings				3 Metered Sales to Industrial Customers
		nappropriated Retained Earnings	\$	611,358		4 Metered Sales to Public Authorities
		eacquired Capital Stock				5 Metered Sales to Multiple Family Dwellings
T		roprietary Capital				1 Public Fire Protection
Long Term	221 Bo	onds				2 Private Fire Protection Other Sales to Public Authorities
		dvances from Associated Companies				Sales to Irrigation Customers
		ther Long-Term Debt				Sales for Resale
Current an	nd Accrued L				467	
		ccounts Payable	\$	16,698		Special Contract/Agreement Revenue
		otes Payable	\$	1,822,389		Forfeited Discounts
		ccounts Payable to Associated Companies otes Payable to Associated Companies				Miscellaneous Service Revenues Rents From Water Property
		ustomer Deposits	\$	65		Interdepartmental Rents
		ccrued Taxes	\$	43,891		Other Water Revenues
		ccrued Interest				Cross Connection Sales & Services Revenues
		ccrued Dividends				MAINTENANCE EXPENSE ACCOUNTS (601-675)
		Natured Long-Term Debt  Natured Interest			Source of Supply a	Salaries and Wages - Employees
		fiscellaneous Current and Accrued Liabilities				Salaries and Wages - Officers, Directors and Majority
Deferred C			•			Employee Pensions and Benefits
		namortized Premium on Debt				Purchased Water
		dvances for Construction	\$			Telephone/Communications
Operating		ther Deferred Credits				Purchased Power Fuel for Power Production
Operating		roperty Insurance Reserve				Utilities - Other
		njuries and Damages Reserve				Chemicals & testing
		ensions and Benefits Reserve				Office Supplies (excluding postage)
		tiscellaneous Operating Reserves			619.1	
Contributi		of Construction ontributions in Aid of Construction	\$	1,766,205		Materials and Supplies Repairs to Water Plant
		ccumulated Amortization of CIAC	\$	649,124		Contractual Services - Engineering
Accumulat		ed Income Taxes	1 *	0.0,22.	632	
	281 Ac	ccumulated Deferred Income Taxes - Accelerated Depreciation	\$	160,413	633	
		ccumulated Deferred Income Taxes - Liberalized Depreciation				Contractual Services - Management Fees
WATER : :		ccumulated Deferred Income Taxes - Other				Contractual Services - Testing/Sampling
WAIERUI		IT ACCOUNTS (301-348) rganization	s			Contractual Services - Other Contractual Services - Billing/Collections
		ranchises	\$	-		Contractual Services - Meter Reading
		and and Land Rights	\$	-	639	Contractual Services - Other
	304 Str	tructures and Improvements	\$	445,613	641	Rental of Building/Real Property
		ollecting and Impounding Reservoirs	\$	-		Rental of Equipment
		akes, River and Other Intakes	\$	200.027		Small Tools Computer & Electronic Expenses
		Vells and Springs  If iltration Galleries and Tunnels	Ś	200,837		Transportation Expenses Transportation Expenses
	200 1111	upply Mains	\$	-		Insurance - Vehicle
	309 Su		\$	-		Insurance - General Liability
		ower Generation Equipment				Insurance - Workman's Compensation
	310 Po 311 Pu	umping Equipment	\$	335,744		
	310 Po 311 Pu 320 Wa	umping Equipment Vater Treatment Equipment	\$	400	659	Insurance - Other
	310 Po 311 Pu 320 Wa 330 Dis	umping Equipment /ater Treatment Equipment istribution Reservoirs and Standpipes	\$	400 1,250,248	659 660	Insurance - Other Public Relations / Advertising Expense
	310 Po 311 Pu 320 Wi 330 Dis	umping Equipment Aater Treatment Equipment istribution Reservoirs and Standpipes ransmission and Distribution Mains	\$ \$ \$	400 1,250,248 2,780,213	659 660 666	Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of R.
	310 Po 311 Pu 320 Wi 330 Dis 331 Tra 333 Sei	umping Equipment Ater Treatment Equipment istribution Reservoirs and Standpipes ransmission and Distribution Mains ervices	\$ \$ \$ \$	400 1,250,248 2,780,213 320,092	659 660 666 667	Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of R. Regulatory Commission Expense - Other
	310 Po 311 Pu 320 Wi 330 Dis 331 Tra 333 Ser 334 Me	umping Equipment Aater Treatment Equipment istribution Reservoirs and Standpipes ransmission and Distribution Mains	\$ \$ \$	400 1,250,248 2,780,213	659 660 666 667 668	Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of R.
	310 Po 311 Pu 320 Wi 330 Dis 331 Tra 333 Sei 334 Me 335 Hy	umping Equipment Auter Treatment Equipment istribution Reservoirs and Standpipes ransmission and Distribution Mains ervices leters and Meter Installations	\$ \$ \$ \$ \$	400 1,250,248 2,780,213 320,092 289,398	659 660 666 667 668	Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Ri Regulatory Commission Expense - Other Water Resource Conservation Expense
	310 Po 311 Pu 320 Wa 330 Dis 331 Tra 333 Sei 334 Me 335 Hy 336 Ba 339 Ot	umping Equipment Ater Treatment Equipment istribution Reservoirs and Standpipes ransmission and Distribution Mains errices etters and Meter Installations ydrants actiflow Prevention Devices ther Plant and Miscellaneous Equipment	\$ \$ \$ \$ \$ \$ \$	400 1,250,248 2,780,213 320,092 289,398 2,500	659 660 666 667 668 670 671.1	Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of R. Regulatory Commission Expense - Other Water Resource Conservation Expense Bad Debt Expense Cross Connection Control Program Expense Cross Connection Testin & Maintenance Services
	310 Po 311 Pu 320 Wi 330 Dis 331 Tra 333 Sei 334 Me 335 Hy 336 Ba 339 Ot	umping Equipment Jater Treatment Equipment Istribution Reservoirs and Standpipes ransmission and Distribution Mains ervices leters and Meter Installations ydrants ackflow Prevention Devices there Plant and Miscellaneous Equipment ffice Furniture and Equipment	\$ \$ \$ \$ \$ \$ \$	400 1,250,248 2,780,213 320,092 289,398 2,500 - - 11,350	659 660 666 667 668 670 671.1 671.2	Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of R Regulatory Commission Expense - Other Water Resource Conservation Expense Bad Debt Expense Cross Connection Control Program Expense Cross Connection Testin & Maintenance Services System Capacity Development Program Expense
	310 Po 311 Pu 320 W: 330 Dis 331 Tra 333 Sei 334 Me 335 Hy 336 Ba 339 Ot 340 Of	umping Equipment  atter Treatment Equipment  stirbution Reservoirs and Standpipes  ransmission and Distribution Mains  ervices  leters and Meter Installations  ydrants  dackflow Prevention Devices  ther Plant and Miscellaneous Equipment  ffice Furniture and Equipment  ransportation Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	400 1,250,248 2,780,213 320,092 289,398 2,500 - - 11,350 362,103	659 6600 666 667 668 670 671.1 671.2 672.2	Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of R. Regulatory Commission Expense - Other Water Resource Conservation Expense Bad Debt Expense Cross Connection Control Program Expense Cross Connection Control Program Expense Cross Connection Testin & Maintenance Services System Capacity Development Program Expense Training & Certification Expense
	310 Po 311 Pu 320 Wi 330 Dis 331 Tra 333 Sei 334 Me 335 By 336 Ba 339 Ot 340 Off 341 Tra 343 To	umping Equipment Jater Treatment Equipment Istribution Reservoirs and Standpipes ransmission and Distribution Mains ervices leters and Meter Installations ydrants ackflow Prevention Devices there Plant and Miscellaneous Equipment ffice Furniture and Equipment	\$ \$ \$ \$ \$ \$ \$	400 1,250,248 2,780,213 320,092 289,398 2,500 - - 11,350	659 6600 6666 667 688 670 671.1 671.2 672 673	Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of R Regulatory Commission Expense - Other Water Resource Conservation Expense Bad Debt Expense Cross Connection Control Program Expense Cross Connection Testin & Maintenance Services System Capacity Development Program Expense

		Power Operated Equipment	\$	408,526
		Communication Equipment Computer & electronic Equipment	\$	13,171 42,757
	348		\$	49,824
		S (404-434)		
ity Ope	rating In		Ś	1,818,417
		Operating Revenue Operating Expenses	\$	1,376,620
		Depreciation Expense	\$	162,642
		Amortization of Utility Plant Acquisition Adjustment		
		Amortization Expense (no CIAC) Taxes Other than Income	c	69,777
		Income Taxes	\$	(551
		Provision for Deferred Income Taxes - Debit	\$	- (552
		Provision for Deferred Income Taxes - Credit	\$	
		Investment Tax Credit		
		Income from Utility Plant Leased to Others		
		Gain/Loss from Utility Property Sales Revenues from Merchandising, Jobbing, and Contract Work	\$	
		Cost and Expenses of Merchandising, Jobbing, and Contract Work		
	419	Interest and Dividend Income		
		Nonutility Income	\$	8,852
	426	Nonutility Expenses Extraordinary Income		
		Extraordinary Income  Extraordinary Deductions		
s Appl		Nonutility Income and Deductions	,	
	408.2	Taxes Other than Income - Nonutility	\$	
		Income Taxes - Nonutility	\$	-
		Provision for Deferred Income Taxes - Debit - Nonutility Provision for Deferred Income Taxes - Credit - Nonutility	\$	
rest Ex		Provision for Deferred medine raxes - credit - Nordatility	7	
	427	Interest Expense	\$	71,418
	428	Amortization of Debt Discount and Expense		
		Amortization of Premium on Debt		
iined E		Account (435-439) Balance Transferred from Income	\$	207,148
		Appropriations of Retained Earnings	7	207,140
		Preferred Stock Dividends Declared	\$	
		Common Stock Dividends Declared	\$	
		Adjustment to Retained Earnings	\$	(169,350
KATING		UE ACCOUNTS (460-475) Unmetered Water Revenue	\$	
		1 Metered Sales to Residential Customers	Ś	1,148,319
		2 Metered Sales to Commercial Customers	\$	276,405
		3 Metered Sales to Industrial Customers	\$	
		4 Metered Sales to Public Authorities	\$	-
		5 Metered Sales to Multiple Family Dwellings 1 Public Fire Protection	\$	18,387
		2 Private Fire Protection	Š	- 10,307
		Other Sales to Public Authorities	\$	
	465	Sales to Irrigation Customers	\$	216,387
		Sales for Resale	\$	139
		Interdepartmental Sales Special Contract/Agreement Revenue	\$	
		Forfeited Discounts	\$	
		Miscellaneous Service Revenues	\$	9,979
		Rents From Water Property	\$	
		Interdepartmental Rents	\$	
		Other Water Revenues Cross Connection Sales & Services Revenues	\$	97,103 51,698
NOTAR		MAINTENANCE EXPENSE ACCOUNTS (601-675)	1.7	,
rce of S	Supply ar	nd Expenses		
		Salaries and Wages - Employees	\$	107,102
		Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits	\$	219,673
		Purchased Water	Š	99,395
		Telephone/Communications	\$	14,897
		Purchased Power	\$	148,756
		Fuel for Power Production	\$	12,507
		Utilities - Other Chemicals & testing	\$	2,567
		Office Supplies (excluding postage)	Š	12,371
	619.1	Postage	\$	
		Materials and Supplies	\$	77,551
		Repairs to Water Plant	\$	765
		Contractual Services - Engineering Contractual Services - Accounting	\$	10,719
		Contractual Services - Legal	\$	668
	634	Contractual Services - Management Fees	\$	-
		Contractual Services - Testing/Sampling	\$	5,732
		Contractual Services - Other Contractual Services - Billing/Collections	\$	23,847
		Contractual Services - Meter Reading	Ś	23,04
	639	Contractual Services - Other	\$	11,20
		Rental of Building/Real Property	\$	144,605
		Rental of Equipment	\$	1,16
		Small Tools Computer & Electronic Expenses	\$	30,049 14,700
		Transportation Expenses	\$	78,987
		Insurance - Vehicle	\$	9,203
		Insurance - General Liability	\$	12,529
	657		Ś	
	657 658	Insurance - Workman's Compensation		
	657 658 659	Insurance - Workman's Compensation Insurance - Other	\$	8
	657 658 659 660	Insurance - Workman's Compensation	\$	85 186
	657 658 659 660 666 667	Insurance - Workman's Compensation Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other	\$ \$ \$ \$	186 43,879
	657 658 659 660 666 667 668	Insurance - Workman's Compensation Insurance - Other Upublic Relations / Advertising Expense Regulatory Commission Expense - Amorization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense	\$ \$ \$ \$	186 43,879
	657 658 659 660 666 667 668	Insurance - Workman's Compensation Insurance - Other Upublic Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Bad Debt Expense	\$ \$ \$ \$ \$	186 43,879
	657 658 659 660 666 667 668 670 671.1	Insurance - Workman's Compensation Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Bad Debt Expense Cross Connection Control Program Expense	\$ \$ \$ \$	85 186 43,875 3,504
	657 658 659 660 666 667 668 670 671.1	Insurance - Workman's Compensation Insurance - Other Insurance - O	\$ \$ \$ \$ \$ \$	85 186 43,879 3,504
	657 658 659 660 666 667 668 670 671.1 671.2 672	Insurance - Workman's Compensation Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Bad Debt Expense Cross Connection Control Program Expense Cross Connection Testin & Maintenance Services System Capacity Development Program Expense Training & Certification Expense	\$ \$ \$ \$ \$ \$ \$ \$	85 186 43,875 3,504 - - - - 920
	657 658 659 660 666 667 668 670 671.1 671.2 672 673	Insurance - Workman's Compensation Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Bad Debt Expense Cross Connection Control Program Expense Cross Connection Testin & Maintenance Services System Capacity Development Program Expense	\$ \$ \$ \$ \$ \$ \$ \$	11,132 85 186 43,875 3,504 - - - 920 930 - 72,998

Roats Water System, Inc.	
Notes and explanations:	

**Notes** 

## **Income Statement**

400	Operating Revenue	\$	1,818,417
401	Operating Expenses	\$	1,376,620
403	Depreciation Expense	\$	102,857
406	Amortization of Utility Plant Acquisition Adjustment	\$	-
	Amortization Expense	\$	-
408	Taxes Other Than Income Taxes (total)	\$	69,777
409	Income Taxes	\$	(551)
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	\$	71,418
	Amortization of Premium/Discount on Debt	\$	-
414	Gains/Losses From Utility Property Disposition (net)	\$	-
	Extraordinary Income/deductions (net)	\$	-
	NET UTILITY OPERATING INCOME	\$	198,296
421	Nonutility Income	\$	8,852
415	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	\$	207,148
		<u> </u>	•

Roats Water System

# Please do not submit to PUC until figures are balanced.

131 Cash	,		
108-110 Accumulated Depreciation & Amortization   Subtotal   \$ 3,029,80	101	Hallian Blank in Comming (analysis of CAC)	ć C554.044
102-104 Other Utility Plant 105 Commission Approved Construction Work in Progress (CWIP) 114 Commission Approved Managements 115 Accumulated Amortization of Commission Approved Acquisition Adjustments 1190 Accumulated Deferred income Taxes (asset)  Net Utility Plant \$			
102-104 Other Utility Plant   105 Commission Approved Construction Work in Progress (CWIP)   5	108-110		
105		Subtotal	\$ 3,929,896
105			
114 Commission Approved Utility Plant Acquisition Adjustments   S			
115 Accumulated Mmortization of Commission Approved Acquisition Adjustments   S	105	Commission Approved Construction Work in Progress (CWIP)	\$ -
190 Accumulated Deferred Income Taxes (asset)   Subbota   S	114	Commission Approved Utility Plant Acquisition Adjustments	\$ -
131   Cash	115	Accumulated Amortization of Commission Approved Acquisition Adjustments	\$ -
131 Cash	190	Accumulated Deferred Income Taxes (asset)	\$ -
131 Cash		Subtotal	\$ -
132   Special Deposits		Net Utility Plant	\$ 3,929,896
132   Special Deposits			
141-142 Accounts Receivable 143 Accountated 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 181-186 Deferred Debits  181-186 Deferred Debits  181-186 Deferred Debits  182-25 Advances for Construction 271 CIAC 272 Accountated Amortization of CIAC 272 Accountated Amortization of CIAC 272 Accountated Amortization of CIAC 272 Accountated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments 231-24 Long-Term Debt 232 Accounts Payable 233 Notes Payable 233 Notes Payable 234 Notes Payable to Affiliated Companies 235 Accounts Payable to Affiliated Companies 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities 238-241 Miscellaneous Current and Accrued Liabilities 239-242 Liabilities 240 Fremium on Unamortized Debt 251 Other Deferred Credit 261-265 Reserves  262 Other Payable 263 Accountated Deferred Income Taxes-Accelerated Amortization 273 Accountated Deferred Income Taxes-Accelerated Amortization 274 Accountated Deferred Income Taxes-Accelerated Amortization 275 Accountated Deferred Income Taxes-Accelerated Amortization 276 Accountated Deferred Income Taxes-Accelerated Amortization 277 Accountated Deferred Income Taxes-Accelerated Amortization 278 Accountated Deferred Income Taxes-Accelerated Amortization 279 Accountated Deferred Income Taxes-Accelerated Amortization 279 Accountated Deferred Income Taxes-Accelerated Amortization 270 Accountated Deferred Income Taxes-Accelerated Amortization 270 Accountated Deferred Income Taxes-Accelerated Amortization 271 Ciacler Taxes Security Se	131	Cash	\$ 674,557
141-142 Accounts Receivable   143 Accountated Provision for Orthocollectible Accounts   5   211,87	132	Special Deposits	\$ 500
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 181-186 Deferred Debits  181-186 Deferred Debits  Total Assets  \$ 9.46  Net Current & Accrued Assets \$ 9.21,40  181-186 Deferred Debits  Total Assets  \$ 4,851,291  252 Advances for Construction 271 CIAC 272 Accumulated Amortization of CIAC Net CIAC & Advances for Construction 273 CIAC 274 Accumulated Depreciation & Amortization (Nonutility) 123 Nonutility Property 124 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments Nonutility Plant & Investment Nonutility Plant & Investment  221-224 Long-Term Debt 231 Accounts Payable 232 Notes Payable to Affiliated Companies 233 Accumulated Deferred Affiliated Companies 234 Notes Payable to Affiliated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities 128 Customer Deposits 251 Premium on Unamortized Debt 253 Other Deferred Credit 253 Other Deferred Credit 254 Premium on Unamortized Debt 255 Other Deferred Income Taxes-Accelerated Amortization 286 Accumulated Deferred Income Taxes-Accelerated Amortization 287 Accumulated Deferred Income Taxes-Other  288 Accumulated Deferred Income Taxes-Other  290 Premium on Capital Stock 291 Other Paid in Capital Stock 292 Other Paid in Capital Stock 293 Customer Payariated Retained Earnings 294 Appropriated Retained Earnings 295 Unappropriated Retained Earnings 296 Customer Paid (Proprietorships & Partnerships Only) 306 Total Equity \$ 1,690,76 307 Total Equity \$ 1,690,76 308 Total Equity \$ 1,690,76 309 Total Equity \$ 1,690,76 309 Total Equity \$ 1,690,76 300 Total Equity \$ 1,690,76		· · · · · ·	
144 Notes Receivable   15-146 Accounts & Notes Receivable from Associated Companies   15-15 Materials & Supplies Inventory   133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments   181-186 Deferred Debits   181-186 Deferred Deferred Income Taxes-Accelerated Amortization   181-186 Deferred Deferred Deferred Debits   181-186 Deferred Deferred Deferred Debits   181-186 Deferred Deferre	143	Accumulated Provision for Uncollectible Accounts	
145-146 Accounts & Notes Receivable from Associated Companies   5			
15.1 Materials & Supplies Inventory			·
133-135 & 162-174   Miscellaneous Current & Accrued Assets & Prepayments   S   9.46			
181-186 Deferred Debits   \$			
Total Assets	133-135 & 162-174		
Total Assets   S   4,851,29		Net Current & Accrued Assets	\$ 921,402
Total Assets   S   4,851,29	181-186	Deferred Dehits	\$ -
252 Advances for Construction   S   1,766,201	101 100	Deferred Desires	7
271 CIAC   272 Accumulated Amortization of CIAC   Net CIAC & Advances for Construction   \$ 1,1708.		Total Assets	\$ 4,851,298
271 CIAC   272 Accumulated Amortization of CIAC   Net CIAC & Advances for Construction   \$ 1,1708.			, , , , , ,
271 CIAC   272 Accumulated Amortization of CIAC   Net CIAC & Advances for Construction   \$ 1,1708.	252	Advances for Construction	\$ -
272 Accumulated Amortization of CIAC   Net CIAC & Advances for Construction   1,117,08:			
Net CIAC & Advances for Construction  121 Nonutility Property 122 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments  Nonutility Plant & Investment  221-224 Long-Term Debt 231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Affiliated Companies 234 Notes Payable to Affiliated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Taxes 238-241 Miscellaneous Current and Accrued Liabilities 238-241 Miscellaneous Current and Accrued Liabilities 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Other  281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Uberalized Depreciation 283 Accumulated Deferred Income Taxes-Other  201 Common Stock Issued 202 Premium on Capital Stock 211 Other Paid in Capital 212 Discount on Capital Stock 213 Capital Stock 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Reacquired Capital Stock 218 Proprietary Capital (Proprietorships & Partnerships Only)  Total Equity 5			
121 Nonutility Property 122 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments  Nonutility Plant & Investment  221-224 Long-Term Debt 221 Accounts Payable 223 Notes Payable 233 Accounts Payable to Affiliated Companies 234 Notes Payable to Affiliated companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Taxes 238-241 Miscellaneous Current and Accrued Liabilities 238-241 Miscellaneous Current and Accrued Liabilities 251 Premium on Unamortized Debt 252 Other Deferred Credit 253 Other Deferred Credit 254 Accumulated Deferred Income Taxes-Accelerated Amortization 255 Reserves 266 Other 276 Accumulated Deferred Income Taxes-Accelerated Amortization 277 Accumulated Deferred Income Taxes-Accelerated Amortization 288 Accumulated Deferred Income Taxes-Uberalized Depreciation 289 Accumulated Deferred Income Taxes-Other 280 Accumulated Deferred Income Taxes-Other 281 Accumulated Deferred Income Taxes-Other 282 Accumulated Deferred Income Taxes-Other 3 Incompany Incompa	2/2		
122   Accumulated Depreciation & Amortization (Nonutility)   S   S   S   S   S   S   S   S   S		Net ciae & advances for construction	7 1,117,001
122   Accumulated Depreciation & Amortization (Nonutility)   S   S   S   S   S   S   S   S   S	121	Nonutility Property	¢ -
Sample   S			
Nonutility Plant & Investment  221-224 Long-Term Debt 231 Accounts Payable 331 Accounts Payable 332 Notes Payable 333 Accounts Payable 5 1,822,388 234 Notes Payable 5 1,822,388 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities 238-241 Miscellaneous Current and Accrued Liabilities 251 Premium on Unamortized Debt 253 Other Deferred Credit 251 Premium on Unamortized Debt 253 Other Deferred Income Taxes-Accelerated Amortization 261-265 Reserves 3 Cother 3 Accumulated Deferred Income Taxes-University 5 281 Accumulated Deferred Income Taxes-University 5 283 Accumulated Deferred Income Taxes-University 5 284 Accumulated Deferred Income Taxes-Other 3 Total Liabilities 3 160,41 3 Total Liabilities 3 6,877 3 10 Common Stock Issued 3 3 10 Common Stock Issued 3 3 10 Common Stock Issued 3 3 10 Other Taxes Total Liabilities 4 5 1,072,521 3 12 Discount on Capital Stock 3 1 1,072,521 3 12 Discount on Capital Stock 4 1 1 Other Paid in Capital 5 1 1,072,521 5 1,072,521 5 1,072,5			· ·
221-224 Long-Term Debt  231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Affiliated Companies 234 Notes Payable to Affiliated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Taxes 238-241 Miscellaneous Current and Accrued Liabilities 238-241 Miscellaneous Current and Accrued Liabilities 239-242 Accrued Taxes 238-244 Miscellaneous Current and Accrued Liabilities 251 Premium on Unamortized Debt 252 Other Deferred Credit 253 Other Deferred Credit 261-265 Reserves  Other  281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other  264 Accumulated Deferred Income Taxes-Other 275 Total Liabilities 276 Accumulated Deferred Income Taxes-Other 286 Accumulated Deferred Income Taxes-Other 287 Common Stock Issued 288 Accumulated Deferred Income Taxes-Other 299 Tremium on Capital Stock 210 Common Stock Issued 200 Premium on Capital Stock 211 Other Paid in Capital 212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Reacquired Capital Stock 218 Proprietary Capital (Proprietorships & Partnerships Only)  Total Equity 5 1,690,765	123-127	·	
\$ 16,698		Nonutility Plant & Investment	\$ -
\$ 16,698	224 224	Last Tarre Dala	A
232 Notes Payable (\$ 1,822,388			
233 Accounts Payable to Affiliated Companies 234 Notes Payable to Affiliated companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves 273 Accumulated Deferred Income Taxes-Accelerated Amortization 274 Accumulated Deferred Income Taxes-Accelerated Amortization 275 Accumulated Deferred Income Taxes-University Saccumulated Deferred Income Taxes-Accelerated Amortization  S			· · · ·
234 Notes Payable to Affiliated companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves 278 Accumulated Deferred Income Taxes-Accelerated Amortization 281 Accumulated Deferred Income Taxes-Liberalized Depreciation 282 Accumulated Deferred Income Taxes-Other 283 Accumulated Deferred Income Taxes-Other 284 Accumulated Deferred Income Taxes-Other 285 Cumulated Deferred Income Taxes-Other 286 Cumulated Deferred Income Taxes-Other 287 Cumulated Deferred Income Taxes-Other 288 Accumulated Deferred Income Taxes-Other 289 Accumulated Deferred Income Taxes-Other 290 Common Stock Issued 291 Common Stock Issued 292 Premium on Capital Stock 293 Cumulated Deferred Income Taxes-Other 294 Preferred Stock Issued 295 Cumulated Stock Susued 296 Cumulated Stock 297 Premium on Capital Stock 298 Cumulated Stock 299 Cumulated Stock 299 Cumulated Stock 290 Cumulated Retained Earnings 290 Cumulated Retained Earnings 291 Cumappropriated Retained Earnings 292 Cumulated Stock 293 Cumulated Retained Earnings 293 Cumulated Retained Earnings 294 Cumulated Retained Earnings 295 Cumulated Retained Earnings 296 Cumulated Stock 297 Cumulated Retained Earnings 296 Cumulated Stock 297 Cumulated Retained Earnings 297 Cumulated Stock 298 Cumulated Stock 298 Cumulated Stock 298 Cumulated Stock 299 Cumulated Stock 299 Cumulated Stock 299 Cumulated Stock 290 Cu			
235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities  251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves  Other  281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other  201 Common Stock Issued 201 Common Stock Issued 202 Premium on Capital Stock 211 Other Paid in Capital 212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Reacquired Capital Stock 217 Proprietary Capital (Proprietorships & Partnerships Only)  Total Equity  Total Equity  Total Equity  Total Equity  Total Equity  Total Equity			
236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities  \$  Other \$  Other \$  Other \$  Other \$  Other \$  Total Liabilities \$  \$  \$  \$  Total Liabilities \$  \$  \$  \$  \$  Total Liabilities \$  \$	234	Notes Payable to Affiliated companies	\$ -
238 - Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities  Liabi	235	Customer Deposits	
238-241 Miscellaneous Current and Accrued Liabilities  Liabilities  \$	236	Accrued Taxes	\$ 43,891
Liabilities \$ 1,883,043  251 Premium on Unamortized Debt 253 Other Deferred Credit \$ 261-265 Reserves  Other \$  281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other \$  Total Liabilities \$ 160,413  Total Liabilities \$  160,413  Total Liabilities \$  160,413  Total Liabilities \$  160,413  Total Liabilities \$  160,413  Total Liabilities \$  160,413  Total Liabilities \$  170,72,523  Total Liabilities \$  180,707,523  Total Liabilities \$  180,707,63	237	Accrued Interest	\$ -
251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves  Other  281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other  284 Accumulated Deferred Income Taxes-Other  Solution 285 Accumulated Deferred Income Taxes-Other  Total Liabilities  296 Common Stock Issued 297 Premium on Capital Stock 298 Proprietary Capital Gernings 298 Appropriated Retained Earnings 299 Capital Stock 290 Common Stock Issued 290 Common Stock Issued 290 Premium on Capital Stock 291 Other Paid in Capital 291 Common Capital Stock 291 Capital Stock Expense 292 Appropriated Retained Earnings 293 Capital Stock Expense 294 Appropriated Retained Earnings 295 Capital Stock 296 Capital Stock 297 Capital Stock 298 Capital Stock 299 Capital Stock 299 Capital Stock 299 Capital Stock 290 Cap	238-241	Miscellaneous Current and Accrued Liabilities	\$ -
253 Other Deferred Credit 261-265 Reserves Other  281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other  284 Accumulated Deferred Income Taxes-Other  285 Accumulated Deferred Income Taxes-Other  286 Accumulated Deferred Income Taxes-Other  287 Total Liabilities  288 Accumulated Deferred Income Taxes-Other  298 Accumulated Deferred Income Taxes-Other  299 Total Liabilities  290 Accumulated Deferred Income Taxes-Other  200 Premium on Capital Stock 201 Common Stock Issued 202 Premium on Capital Stock 203 Premium on Capital Stock 204 Preferred Stock Issued 205 Special Stock 207 Premium on Capital Stock 208 Special Stock 209 Special Stock 209 Special Stock 200 Special Stock 200 Special Stock 200 Special Stock 200 Special Stock 201 Special Stock 202 Special Stock 203 Special Stock 204 Special Stock 205 Special Stock 206 Special Stock 207 Special Stock 208 Special Stock 209 Special Stock 209 Special Stock 200 Special Special Stock 200 Special Special Stock 200 Special Specia		Liabilities	\$ 1,883,043
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261-265 Reserves  281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other  294 Accumulated Deferred Income Taxes-Other  205 Common Stock Issued 206 Preferred Stock Issued 207 Premium on Capital Stock 208 Premium on Capital Stock 210 Other Paid in Capital 211 Other Paid in Capital 212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Reacquired Capital Stock 217 Proprietary Capital (Proprietorships & Partnerships Only)  Total Equity  5 - Cother 5 - Cother 7 - Cothe			
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282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other  5 - 5 160,413  Total Liabilities  201 Common Stock Issued 204 Preferred Stock Issued 207 Premium on Capital Stock 210 Other Paid in Capital 211 Other Paid in Capital 212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Reacquired Capital Stock 217 Proprietary Capital (Proprietorships & Partnerships Only)  5 - 7 Total Equity 5 1,690,765		ound.	<u> </u>
282 Accumulated Deferred Income Taxes-Liberalized Depreciation 283 Accumulated Deferred Income Taxes-Other  5 - 5 160,413  Total Liabilities  201 Common Stock Issued 204 Preferred Stock Issued 207 Premium on Capital Stock 210 Other Paid in Capital 211 Other Paid in Capital 212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Reacquired Capital Stock 217 Proprietary Capital (Proprietorships & Partnerships Only)  5 - 7 Total Equity 5 1,690,765	281	Accumulated Deferred Income Taxes-Accelerated Amortization	\$ 160,413
283 Accumulated Deferred Income Taxes-Other  Total Liabilities  201 Common Stock Issued  204 Preferred Stock Issued  207 Premium on Capital Stock  210 Other Paid in Capital  211 Discount on Capital Stock  212 Discount on Capital Stock  213 Capital Stock Expense  214 Appropriated Retained Earnings  215 Unappropriated Retained Earnings  216 Reacquired Capital Stock  218 Proprietary Capital (Proprietorships & Partnerships Only)  Total Equity  \$ 1,690,765			
Total Liabilities  \$ 160,413  \$ 2,043,456  201 Common Stock Issued  \$ 6,876  204 Preferred Stock Issued  \$ 6,876  207 Premium on Capital Stock  \$  211 Other Paid in Capital  \$ 1,072,529  212 Discount on Capital Stock  \$  213 Capital Stock Expense  214 Appropriated Retained Earnings  215 Unappropriated Retained Earnings  216 Reacquired Capital Stock  218 Proprietary Capital (Proprietorships & Partnerships Only)  Total Equity  \$ 1,690,765		·	
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218 Proprietary Capital (Proprietorships & Partnerships Only)  S  Total Equity  \$ 1,690,765		Unappropriated Retained Earnings	
Total Equity \$ 1,690,763	215		lś -
		Reacquired Capital Stock	
Total Liabilities and Equity 4 951 200	216	·	
Total Liabilities and Fourty \$ 4.951.209	216	Proprietary Capital (Proprietorships & Partnerships Only)	\$ -
Total clabilities and Equity 3 4,031,230	216	Proprietary Capital (Proprietorships & Partnerships Only)	\$ -

### Stats

Operating Revenues		Assets & Other Debits	
Flat Rate	\$ -	Utility Plant	\$ 8,321,049
Metered - Residential	\$ 1,148,319	Less: Depreciation & Amortization Reserve	\$ 3,274,072
Metered - Commercial	\$ 276,405	Other Property & Investments	\$ 675,057
Irrigation (including golf courses)	\$ 216,387	Materials and Supplies	\$ 25,000
Fire Protection	\$ 18,387	Other Current & Accrued Assets	\$ 221,345
Other Sales of Water	\$ 139	Deferred Debits	\$ -
Other Operating Revenue	\$ 158,780	Total Assets & Other Debits	\$ 5,968,379
Total Operating Revenues	\$ 1,818,417		
		Liabilities & Other Credits	
Operating Expenses		Capital/Common Stock	\$ 1,079,403
Purchased Water	\$ 99,395	Retained Earnings	\$ 611,358
Purchased Power	\$ 148,756	Long-Term Debt	\$ -
Water Treatment	\$ 5,732	Customer Deposits	\$ 65
Supplies and Expenses	\$ 544,767	Other Current & Accrued Liabilities	\$ 1,882,978
Repairs of Plant	\$ 765	Advances for Construction	\$ -
Administrative & General	\$ 577,205	Other Deferred Credits	\$ -
Total Operating Expenses	\$ 1,376,620	Contributions in Aid of Construction	\$ 1,117,081
		Accumulated Deferred Income Taxes	\$ 160,413
Other Revenue Deductions		Total Liabilities & Other Credits	\$ 4,851,298
Depreciation & Amortization	\$ 102,857		
Operating Income Taxes	\$ (551)	Average Number of Customers	
Other Operating Taxes	\$ 69,777	Flat Rate	-
Uncollectible Revenue/Bad Debt Expense	\$ 	Metered - Residential	2,245
Total Revenue Deductions	\$ 172,083	Metered - Commercial	197
Total Expenses and Deductions	\$ 1,548,703	Irrigation (including golf courses)	-
		Fire Protection	92
Other Income	\$ -	Other	 -
Interest on Long-Term Debt		Total Customers	2,534
Other Interest Charges	\$ 71,418		
Other Income Deductions	\$ -		
Net Operating Income (or Loss)	\$ 198,296		