

# ANNUAL RESULTS OF OPERATIONS REPORT

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

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

FOR THE CALENDAR YEAR

2013

COMPANY NAME

**Clearwater Source** 

OREGON PUBLIC UTILITY COMMISSION PO BOX 2148 SALEM OR 97308-2148

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 503-373-7867 OR EMAIL AT GREG.MILLER@STATE.OR.US

## <u>Oath</u>

**Clearwater Source** 

## **Complete Address of Reporting Utility**

•	
Line 1:	3445 Hidden View LN NE
Line 2:	
	Salem
State:	OR
	97305
	503-910-3393
email:	
fax:	
website:	

## Name and title of person responsible for report

Name:	Loren Malcom
Title:	President
Phone:	503-910-3393
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.

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

Name:	Loren Malcom
Address:	3445 Hidden View LN NE
Phone:	503-910-3393
Email:	

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

Name:	Joan Malcom
Address:	3445 Hidden View LN NE
Phone:	503-910-3393
Email:	

#### Provide the following information of any audit group reviewing records and/or operations

Name:	
Address:	
Phone:	
Email:	

Date of original organization of the utility (month, day, year):



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

Name	Title	Phone #	Email

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

Name	Title	Phone #	Email

Select business type Mobile Home Sole Proprietorship

Select accounting method
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 Proprietorship or Partnership

1	Name of o	wner or par	tner	Loren Malcom
	Address	3445 Hidd	en View LN N	E
	% interest	or equity		
	Principal d	uty (if empl	oyed by comp	pany)
	Name of o	wner or par	tner	Joan Malcom
2	Address	3445 Hidd	en View LN N	E
2	% interest	or equity		
	Principal d	Principal duty (if employed by company)		
-				
	Name of o	wner or par	tner	
3	Address			
5	% interest	or equity		
	Principal d	uty (if empl	oyed by comp	pany)
	T			
	Name of owner or partner		tner	
4	Address			
4	% interest	or equity		
	Principal d	uty (if empl	oyed by comp	pany)

#### Part B: Corporation

	Name of st	ockholder/	director/officer	
1	Title			
1	Address			
	# shares ov	vned		
	Name of st	ockholder/	director/officer	
2	Title			
2	Address			
	# shares ov	vned		
	· ·			
	Name of st	ockholder/	director/officer	
3	Title			
5	Address			
	# shares ov	vned		
	-			
	Name of st	ockholder/	director/officer	
4	Title			
4	Address			
	# shares ov	wned		

Part C: Corporation - Shares Outstanding

<u>Cc</u>	ommon Sto	<u>ck Pr</u>	eferred Stock
# shares authorized			
# shares issued at year end			
Par or stated value per share:			
Dividends declared per share during the year:			

## **Affiliates**

## **Clearwater Source**

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	Re	evenue
Dan Clark	Measurments and Billing	Jan 1st 2013	\$	1,500
Brianna Clark	Measurments and Billing	Jan 1st 2013	\$	1,500
			\$	3,000

### Products or Services PURCHASED from Affiliated Interests

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

TOTAL \$ 3,000

**Explanations or Notes** 

#### gal or cf **gal**

#### **Consumption and Revenue**

		# customers at	# customers at year	<b>Total Quantity water</b>	
	Act #	year beginning	end	sold	revenues
Unmetered (flat rate) water sales	460				
Metered sales to RESIDENTIAL customers	461.1	20	20	14,428	\$ 14,428
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		20	20	14,428	\$ 14,428

#### Revenue other than water sales

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

Total Operating Revenue \$ 14,428

## 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	60.11833333	60.11833333
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		

#### Act # TAXES OTHER THAN INCOME TAX

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

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

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

Description	Amount
Total	\$-

Act #		Expens	se amount
601	Salaries and Wages - employees	\$	3,000
603	Salaries and Wages – officers, directors, and majority stockholders		
604	Employee Pensions & Benefits		
610	Purchased Water		
611	Telephone/Communications		
615	Purchased Power		
616	Fuel for Power Production		
617	Utilities - Other (garbage, natural gas)		
618	Chemicals & testing		
619	Office Supplies (excluding postage)		
619.1	Postage		
620	Materials & Supplies (O&M)		
	Repairs of Water Plant		
631	Contractual Services - engineering		
	Contractual Services - accounting		
633	Contractual Services - legal		
	Contractual Services - management		
	Contractual Services – testing / sampling		
	Contractual Services – labor		
637	Contractual Services - billing/collections		
	Contractual Services - meter reading		
	Contractual Services - other		
641	Rental of Building / Real Property		
	Rental of Equipment		
	Small Tools		
648	Computer and electronic Expenses		
	Transportation Expenses		
	Insurance - Vehicle		
657	Insurance – General Liability		
	Insurance – Workman's Compensation		
	Insurance – Other		
	Public Relation / Advertising Expense		
	Amortization of Rate Case Expense		
667	Regulatory Commission Fee (Gross Rev Fee)		
	Conservation Expense		
	Bad Debt Expense		
	Cross Connection Control Program Expense		
	Cross Connection Testing & Maintenance Services		
	Training & Certification Expense		
	Consumer Confidence Report		
	Miscellaneous Expense		
-	•	DTAL \$	3,000

<u>Plant</u>

**Clearwater Source** 

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

<u>Act #</u>		Beg Year Balance	Added during year	<b>Retired during year</b>	<u>Adjustments</u>	End of year balance
301	Organization					\$-
302	Franchises					\$-
303	Land & land rights					\$-
304	Structures & improvements					\$-
305	Collecting & impounding reservoirs					\$-
306	Lake, river & other intakes					\$-
307	Wells & springs					\$-
308	Infiltration galleries & tunnels					\$-
309	Supply mains					\$-
310	Power generation equipment					\$-
311	Pumping equipment					\$-
320	Water treatment equipment					\$-
330	Distribution reservoirs & standpipes					\$-
331	Transmission & distribution mains					\$-
333	Services					\$-
334	Meters & meter installations					\$-
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					\$-
	TOTAL	\$ -	\$-	\$-	\$-	\$-

Explanation of unusual changes in utility plant during the year:

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

+/- other adjustments\*

Change in Accumulated Amortization during the year

End of year balance

\* Explain any adjustments:

\$		-

\$	-

#### **Depreciation**

#### **Clearwater Source**

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

		annual depreciation			plant retired charged		acc dep balance
<u>Act #</u>		<u>expense</u>	<u>of year</u>	acc dep	to acc dep	<u>Adjustments*</u>	end of year
301	Organization						
302	Franchises						
303	Land & land rights						
304	Structures & improvements			\$-			\$ -
305	Collecting & impounding reservoirs			\$-			\$ -
	Lake, river & other intakes			\$-			\$ -
307	Wells & springs			\$-			\$ -
308	Infiltration galleries & tunnels			\$-			\$ -
309	Supply mains			\$-			\$ -
310	Power generation equipment			\$-			\$ -
311	Pumping equipment			\$-			\$ -
320	Water treatment equipment			\$-			\$ -
330	Distribution reservoirs & standpipes			\$-			\$ -
331	Transmission & distribution mains			\$-			\$ -
333	Services			\$-			\$ -
334	Meters & meter installations			\$-			\$ -
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			\$-			\$ -
	Miscellaneous Equipment			\$-			\$ -
	TOTAL	\$-	\$ -	\$-	\$-	\$-	\$-

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

## **Retained Earnings**

**Clearwater Source** 

435	Balance transferred from income	\$ (11,428)
436	Appropriations of Retained Earnings	\$ -
437	Preferred Stock dividends declared	\$ -
438	Common Stock dividends declared	\$ -
439	Adjustments to Retained Earnings*	

## Explanation of any adjustments made to Retained Earnings

Explanation of any adjustments made to retained Earnings

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

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

S AND OTHER DEBITS (101-190) Plant						
101 Utility Plant in Service	\$ -	] [		Power Operated Equipment	\$	
102 Utility Plant Leased to Others 103 Property Held for Future Use				Communication Equipment Computer & electronic Equipment	\$ \$	
104 Utility Plant Purchased or Sold				Miscellaneous Equipment	ŝ	
105 Construction Work in Progress - Commission Approved		INCOME ACC			Ŧ	
108 Accumulated Depreciation of Utility Plant in Service	\$ -	Utility Opera	ting In	come		
110 Accumulated Amortization of Utility Plant in Service				Operating Revenue	\$	14,
114 Utility Plant Acquisition Adjustments				Operating Expenses	\$	3,
115 Accumulated Amortization of Utility Plant Acquisition Adju Property & Investments	itments			Depreciation Expense Amortization of Utility Plant Acquisition Adjustment	\$	
121 Nonutility Property		n F		Amortization of other Plant Acquisition Adjustment		
122 Accumulated Depreciation and Amortization of Nonutility	roperty			Taxes Other than Income	s	
123 Investment in Associated Companies				Income Taxes	\$	
124 Utility Investments				Provision for Deferred Income Taxes - Debit	\$	
125 Other Investments			411	Provision for Deferred Income Taxes - Credit	\$	
127 Other Special Funds				Investment Tax Credit		
nt & Accrued Assets				Income from Utility Plant Leased to Others		
131 Cash				Gain/Loss from Utility Property Sales	\$	
132 Special Deposits			415	Revenues from Merchandising, Jobbing, and Contract Work		
134 Working Funds 135 Temporary Cash Investments			416	Cost and Expenses of Merchandising, Jobbing, and Contract Work Interest and Dividend Income		
141 Customer Accounts Receivable		-		Nonutility Income		
142 Other Accounts Receivable				Nonutility Expenses		
143 Allowance for Uncollectible Accounts (Enter positive)			433	Extraordinary Income		
144 Notes Receivable				Extraordinary Deductions		
145 Accounts Receivable from Associated Companies		Taxes Applica		Nonutility Income and Deductions		
146 Notes Receivable from Associated Companies			408.2	Taxes Other than Income - Nonutility	\$	
151 Plant Materials and Supplies			409.2	Income Taxes - Nonutility	\$	
162 Prepayments				Provision for Deferred Income Taxes - Debit - Nonutility	\$	
171 Accrued Interest Receivable				Provision for Deferred Income Taxes - Credit - Nonutility	\$	
174 Miscellaneous Current and Accrued Assets		Interest Expe		Interest Evenese		
ed Debits 181 Unamortized Debt Discount and Expense				Interest Expense Amortization of Debt Discount and Expense		_
181 Unamortized Debt Discount and Expense 182 Extraordinary Property Losses		4 F	428	Amortization of Debt Discount and Expense Amortization of Premium on Debt		
182 Extraordinary Property Losses 186 Miscellaneous Deferred Debits		Retained Far		Account (435-439)		
190 Accumulated Deferred Income Taxes				Balance Transferred from Income	\$	1
/, LIABILITIES, AND OTHER CREDITS (201-283)		-  -		Appropriations of Retained Earnings		
			437	Preferred Stock Dividends Declared	\$	
201 Common Stock Issued	\$ -		438	Common Stock Dividends Declared	\$	
204 Preferred Stock Issued	\$ -	_		Adjustment to Retained Earnings	\$	
207 Premium on Capital Stock		OPERATING I		UE ACCOUNTS (460-475)		
211 Paid in Capital		-		Unmetered Water Revenue	\$	
212 Discount on Capital Stock 213 Capital Stock Expense				1 Metered Sales to Residential Customers 2 Metered Sales to Commercial Customers	\$	1
214 Appropriated Retained Earnings		-		3 Metered Sales to Commercial Customers	ŝ	
215 Unappropriated Retained Earnings	\$ (11,428	1)		4 Metered Sales to Public Authorities	Ś	
216 Reacquired Capital Stock	· · · · · · · · · · · · · · · · · · ·	-7		5 Metered Sales to Multiple Family Dwellings	ŝ	
218 Proprietary Capital				1 Public Fire Protection	\$	
erm Debt				2 Private Fire Protection	\$	
221 Bonds				Other Sales to Public Authorities	\$	
223 Advances from Associated Companies				Sales to Irrigation Customers	\$	
224 Other Long-Term Debt		-		Sales for Resale	\$	
and Accrued Liabilities		n  -		Interdepartmental Sales	ş	
231 Accounts Payable 232 Notes Payable				Special Contract/Agreement Revenue Forfeited Discounts	ş	
233 Accounts Payable to Associated Companies		-		Miscellaneous Service Revenues	ŝ	
234 Notes Payable to Associated Companies		-		Rents From Water Property	Š	
235 Customer Deposits				Interdepartmental Rents	ŝ	
236 Accrued Taxes				Other Water Revenues	\$	
237 Accrued Interest			475	Cross Connection Sales & Services Revenues	\$	
238 Accrued Dividends				IAINTENANCE EXPENSE ACCOUNTS (601-675)		
239 Matured Long-Term Debt		Source of Su				
240 Matured Interest		_	601	Salaries and Wages - Employees	\$	
241 Miscellaneous Current and Accrued Liabilities			603	Salaries and Wages - Officers, Directors and Majority Stockholders	\$	
ed Credits		<b>-</b>		Employee Pensions and Benefits	\$	
251 Unamortized Premium on Debt		-		Purchased Water	ş	
252 Advances for Construction 253 Other Deferred Credits		- H		Telephone/Communications Purchased Power	ş	
ing Reserves				Fuel for Power Production	ş	
261 Property Insurance Reserve				Utilities - Other	Ś	
262 Injuries and Damages Reserve			617	Chemicals & testing		
				chemicals & testing	\$	
263 Pensions and Benefits Reserve		- F	618 619	Office Supplies (excluding postage)	\$	
263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves			618 619 619.1	Office Supplies (excluding postage) Postage	\$ \$ \$	
263         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           vutions in Aid of Construction         Pensions			618 619 619.1 620	Office Supplies (excluding postage) Postage Materials and Supplies	\$ \$ \$ \$	
263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves vitoris in Aid of Construction 271 [Contributions in Aid of Construction	<u> </u>		618 619 619.1 620 621	Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant	\$ \$ \$ \$ \$	
263         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           utions in Aid of Construction         271           272         Contributions in Aid of Construction           272         Accumulated Amortization of CIAC	\$		618 619 619.1 620 621 631	Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering	\$ \$ \$ \$ \$ \$	
263         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           utions in Aid of Construction         271           271         Contributions in Aid of Construction           272         Accumulated Amoritzation of CIAC           272         Accumulated Amoritzation of Size	Ť		618 619 619.1 620 621 631 632	Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting	\$ \$ \$ \$ \$ \$ \$ \$	
263         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           vitoris in Aid of Construction         271           271         Contributions in Aid of Construction           272         Accumulated Amortization of CIAC           ulated Deferred Income Taxes         281           281         Accumulated Deferred Income Taxes - Accelerated Depreci	ation		618 619 619.1 620 621 631 632 633	Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Accounting Contractual Services - Legal	\$ \$ \$ \$ \$ \$	
263 Pensions and Benefits Reserve           265 Miscellaneous Operating Reserves           utions in Aid of Construction           271 Contributions in Aid of Construction           272 Particumulated Amortization of CIAC           ulated Deferred Income Taxes - Accelerated Deprecia           281 Accumulated Deferred Income Taxes - Uberalized Deprecia	ation		618 619 619.1 620 621 631 632 633 633	Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Management Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Z63         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           utions in Aid of Construction         271           Z71         Contributions in Aid of Construction           Z72         Accumulated Amortization of CIAC           Z81         Accumulated Deferred Income Taxes - Accelerated Deprecia           Z81         Accumulated Deferred Income Taxes - Liberalized Deprecia           Z82         Accumulated Deferred Income Taxes - Other	ation		618 619 619.1 620 621 631 632 633 634 635	Office Supplies (excluding postage) Postage Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Management Fees Contractual Services - Testing/Sampling	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Z63         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           utions in Aid of Construction         271           Z71         Contributions in Aid of Construction           Z72         Accumulated Amortization of CIAC           Z81         Accumulated Deferred Income Taxes - Accelerated Deprecia           Z81         Accumulated Deferred Income Taxes - Liberalized Deprecia           Z82         Accumulated Deferred Income Taxes - Other	ation		618 619 619.1 620 621 631 632 633 634 635 636 637	Office Supplies (excluding postage) Postage Postage Materials and Supplies Repairs to Water Plant Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Legal Contractual Services - Management Fees Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Testing/Collections	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Z63         Pensions and Benefits Reserve           Z65         Miscellaneous Operating Reserves           wtions in Aid of Construction         271           Z71         Contributions in Aid of Construction           Z72         Accumulated Amoritation of CIAC           ulated Deferred Income Taxes         281           Z82         Accumulated Peferred Income Taxes - Accelerated Deprecia           Z83         Accumulated Deferred Income Taxes - Uberalized Deprecia           Z83         Accumulated Deferred Income Taxes - Other           UTITY PLANT ACCOUNTS (301-348)         301           302         Franchises <td>ation</td> <td></td> <td>618 619 619.1 620 621 631 632 633 634 635 636 637 638</td> <td>Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Metre Reading</td> <td>\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$</td> <td></td>	ation		618 619 619.1 620 621 631 632 633 634 635 636 637 638	Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Metre Reading	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
263         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           utions in Aid of Construction         271           271         Contributions in Aid of Construction           272         Accumulated Amorization of CIAC           ulated Deferred Income Taxes - Accelerated Deprecia           281         Accumulated Deferred Income Taxes - Accelerated Deprecia           282         Accumulated Deferred Income Taxes - Other           UTIUTY PLANT ACCOUNTS (301-348)         301           302         Franchises           303         Land and Land Rights	ation		618 619 620 621 631 632 633 634 635 636 637 638 639	Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Accounting Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Meter Reading Contractual Services - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
263         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           utions in Aid of Construction         271           271         Contributions in Aid of Construction           272         Accumulated Amoritation of CIAC           Jated Deferred Income Taxes         281           283         Accumulated Deferred Income Taxes - Accelerated Deprecia           283         Accumulated Deferred Income Taxes - Other           UTILITY PLANT ACCOUNTS (301-348)         301           302         Franchises           303         Land and Land Rights           304         Structures and Improvements	ation		618 619 620 621 631 632 633 634 635 636 637 638 639 641	Office Supplies (excluding postage) Postage Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Nangement Fees Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Nether Contractual Services - Nether Reading Contractual Services - Other Rental of Building/Real Property	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Z63         Pensions and Benefits Reserve           Z65         Miscellaneous Operating Reserves           utors in Aid of Construction         Z71           Z71         Contributions in Aid of Construction           Z72         Accumulated Amoritzation of CLAC           Z81         Accumulated Deferred Income Taxes - Accelerated Deprecia           Z83         Accumulated Deferred Income Taxes - Liberalized Deprecia           Z84         Accumulated Deferred Income Taxes - Other           UITUT PLANT ACCOUNTS (301-348)         301           302         Franchises           303         Land and Land Rights           304         Structures and Improvements           305         Collecting and Impounding Reservoirs	s		618 619 620 621 631 632 633 634 635 636 637 638 639 641 642	Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
263         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           utions in Aid of Construction         271           271         Contributions in Aid of Construction           272         Accumulated Amortization of CIAC           Jated Deferred Income Taxes         281           Accumulated Deferred Income Taxes - Accelerated Deprecia           282         Accumulated Deferred Income Taxes - Uberalized Deprecia           283         Accumulated Deferred Income Taxes - Other           393         Lond Toganization           303         Land and Land Rights           304         Structures and Improvements           305         Collecting and Impounding Reservoirs           305         Collecting, River and Other Intakes	ation		618 619 620 621 631 632 633 634 635 636 637 638 639 641 642 643	Office Supplies (excluding postage) Postage Postage Materials and Supplies Repairs to Water Plant Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Management Fees Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Billing/Collections Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Z63         Pensions and Benefits Reserve           Z65         Miscellaneous Operating Reserves           wtions in Aid of Construction         Z71           Z71         Contributions in Aid of Construction           Z72         Accumulated Amortization of CIAC           ulated Deferred Income Taxes         Z81           Z82         Accumulated Deferred Income Taxes - Accelerated Deprecia           Z83         Accumulated Deferred Income Taxes - Uberalized Deprecia           Z83         Accumulated Deferred Income Taxes - Other           UTILTY PLANT ACCOUNTS (301-348)         301           301         Granization           302         Franchises           303         Land and Land Rights           304         Structures and Improvements           305         Collecting and Impounding Reservoirs           306         Lakes, River and Other Intakes           307 <wells and="" springs<="" td="">         Structures</wells>	ation		618 619 620 621 631 632 633 634 635 636 637 638 639 641 642 643 648	Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Buling/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
263         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           uttors in Aid of Construction         271           271         Contributions in Aid of Construction           272         Accumulated Amorization of CIAC           ulated Deferred Income Taxes         281           281         Accumulated Deferred Income Taxes - Accelerated Deprecia           282         Accumulated Deferred Income Taxes - Other           293         Journulated Deferred Income Taxes - Other           201         Organization           301         Organization           302         Franchises           303         Land and Land Rights           304         Structures and Improvements           305         Collecting and Impounding Reservoirs           306         Lakes, River and Other Intakes           307         Wells and Springs           308         Infiltration Galleries and Tunnels	ation \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		618 619 619.1 620 621 633 633 634 635 636 637 638 639 641 642 643 648 650	Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Small Tools Computer & Electronic Expenses Computer & Electronic Expenses Computer & Electronic Expenses Computer Services Computer Services Computer & Electronic Expenses Computer & Electronic Expenses Computer & Electronic Expenses Computer & Electronic Expenses Computer Services Computer Service Computer Services Computer Service Computer Comput	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Z63         Pensions and Benefits Reserve           Z65         Miscellaneous Operating Reserves           wtions in Aid of Construction         271           Z71         Contributions in Aid of Construction           Z72         Accumulated Amoritation of CIAC           Water State         Z81           Accumulated Deferred Income Taxes - Accelerated Deprecia           Z83         Accumulated Deferred Income Taxes - Uberalized Deprecia           Z83         Accumulated Deferred Income Taxes - Other           UTLITY PLANT ACCOUNTS (301-348)         301           302         Franchises           303         Land and Land Rights           304         Structures and Improvements           305         Collecting and Other Intakes           306         Intraves           307         Wells and Springs           308         Infiltration Galleries and Tunnels           309         Supply Mains	ation \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		618 619 619.1 620 621 633 633 634 635 636 637 638 639 641 642 643 648 650 656	Office Supplies (excluding postage) Porstage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Management Fees Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Rental of Building/Real Property Rental of Equipment Somall Tools Computer & Electronic Expenses Transportation Expenses Transportation Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Z63 Pensions and Benefits Reserve           Z65 Miscellaneous Operating Reserves           utions in Aid of Construction           Z71 Contributions in Aid of Construction           Z72 Accumulated Amerization of CLAC           Ulated Deferred Income Taxes - Accelerated Depreci           Z81 Accumulated Deferred Income Taxes - Accelerated Depreci           Z82 Accumulated Deferred Income Taxes - Other           UILTY PLANT ACCOUNTS (301-348)           301 Organization           302 Franchises           303 Land and Land Rights           304 Structures and Improvements           305 Collecting and Impounding Reservoirs           306 Lakes, River and Other Intakes           307 Wells and Springs           308 Infiltration Galleries and Tunnels           309 Supply Mains           310 Power Generation Equipment	ation		618 619.1 620 621 633 634 635 636 637 638 639 641 642 643 648 648 650 656 657	Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Suidment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Seneral Liability	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
263       Pensions and Benefits Reserve         265       Miscellaneous Operating Reserves         utions in Aid of Construction       271         271       Contributions in Aid of Construction         272       Accumulated Amorization of CLAC         ulated Deferred Income Taxes - Accelerated Deprecia         281       Accumulated Deferred Income Taxes - Accelerated Deprecia         282       Accumulated Deferred Income Taxes - Other         283       Accumulated Deferred Income Taxes - Other         283       Accumulated Deferred Income Taxes - Other         281       Accumulated Deferred Income Taxes - Other         293       Longanization         303       Land and Land Rights         304       Structures and Improvements         305       Collecting and Impounding Reservoirs         306       Lakes, River and Other Intakes         307       Wells and Springs         308       Infiltration Galleries and Tunnels         309       Supply Mains         310       Prowning Equipment	ston           tion           \$		618 619 619.1 620 621 633 633 634 635 636 637 638 639 641 642 643 644 648 656 655 655 658	Office Supplies (excluding postage) Porstage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Management Fees Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Rental of Building/Real Property Rental of Equipment Somall Tools Computer & Electronic Expenses Transportation Expenses Transportation Expenses	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
Z63         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           butions in Aid of Construction         272           272         Contributions in Aid of Construction           272         Accumulated Amotization of CLAC           ulated Deferred Income Taxes - Accelerated Deprecia         283           283         Accumulated Deferred Income Taxes - Accelerated Deprecia           283         Accumulated Deferred Income Taxes - Other           101         Organization           302         Franchises           303         Land and Land Rights           304         Structures and Improvements           305         Collecting and Impounding Reservoirs           306         Lakes, River and Other Intakes           307         Wells and Springs           308         Infiltration Galleries and Tunnels           309         Supply Mains           310         Springer	ation		618 619 619.1 620 621 633 633 634 635 636 637 638 639 641 642 643 644 648 650 656 657 658 659	Office Supplies (excluding postage) Postage Postage Materials and Supplies Repairs to Water Plant Contractual Services - Legal Contractual Services - Accounting Contractual Services - Legal Contractual Services - Management Fees Contractual Services - Natagement Fees Contractual Services - Testing/Sampling Contractual Services - Neter Reading Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Small Tools Computer & Electronic Expenses Insurance - Vehicle Insurance - General Liability Insurance - Workman's Compensation	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Z63         Pensions and Benefits Reserve           Z65         Miscellaneous Operating Reserves           wtions in Aid of Construction         Z71           Z71         Contributions in Aid of Construction           Z72         Accumulated Amoritation of CIAC           ulated Deferred Income Taxes         Z81           Z82         Accumulated Deferred Income Taxes - Accelerated Deprecia           Z83         Accumulated Deferred Income Taxes - Other           UTITY PLANT ACCOUNTS (301-348)         301           301         Granization           302         Franchises           303         Land and Land Rights           304         Structures and Improvements           305         Collecting and Impounding Reservoirs           306         Lakes, River and Other Intakes           307         Wells and Springs           308         Infiltration Galleries and Tunnels           309         Supply Mains           3101         Power Generation Equipment           311         Taraxmission and Distribution Mains	stion           tion           \$		618 619 619.1 620 631 632 633 634 635 636 637 638 639 641 642 643 643 643 644 650 655 657 658 659 660	Office Supplies (excluding postage) Office Supplies (excluding postage) Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Suidment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Workman's Compensation Insurance - Workman's Compensation Insurance - Other	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
Z63         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           vutions in Aid of Construction         272           272         Contributions in Aid of Construction           272         Accumulated Anotization of CLAC           ulated Deferred Income Taxes - Accelerated Depreci         283           283         Accumulated Deferred Income Taxes - Accelerated Depreci           283         Accumulated Deferred Income Taxes - Other           VUILTY PLANT ACCOUNTS (301-348)         301           301         Organization           302         Franchises           303         Land and Land Rights           304         Structures and Improvements           305         Collecting and Impounding Reservoirs           306         Lakes, River and Other Intakes           307         Wells and Springs           308         Infiltration Galleries and Tunnels           309         Supply Mains           310         Power Generation Equipment           311         Puwer Generation Equipment           320         Matter Treatment Equipment           330         Distribution Reservoirs and Standpipes           331         Transmission and Distribution Mains           333 </td <td>ation tion \$</td> <td></td> <td>618 619 619.1 620 631 632 633 634 635 636 637 638 639 641 642 643 648 650 656 657 658 659 660 666 667</td> <td>Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Supment Small Tools Computer &amp; Electronic Expenses Transportation Expenses Transportation Expenses Insurance - Verlide Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other</td> <td>5         5           5         5</td> <td></td>	ation tion \$		618 619 619.1 620 631 632 633 634 635 636 637 638 639 641 642 643 648 650 656 657 658 659 660 666 667	Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Supment Small Tools Computer & Electronic Expenses Transportation Expenses Transportation Expenses Insurance - Verlide Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other	5         5           5         5	
Z63         Pensions and Benefits Reserve           Z65         Miscellaneous Operating Reserves           butions in Aid of Construction         Z71           Z71         Contributions in Aid of Construction           Z72         Accumulated Amoritzation of CIAC           Ulated Deferred Income Taxes - Accelerated Deprecia         Z81           Z81         Accumulated Deferred Income Taxes - Accelerated Deprecia           Z82         Accumulated Deferred Income Taxes - Other           UTLITY PLANT ACCOUNTS (301-348)         301           302         Franchises           303         Land and Land Rights           304         Structures and Impounding Reservoirs           305         Collecting and Other Intakes           306         Jaked Springs           308         Indigenet           309         Supply Mains           310         Power Generation Equipment           320         Water Treatment Equipment           320         Water Sand Springs           320         Distribution Reservoirs and Standpipes           331         Transmission and Distribution Mains           333         Services	ation tion \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		618 619 619.1 620 631 632 633 634 635 636 638 639 641 642 643 648 650 656 657 658 659 660 666 667 668	Office Supplies (excluding postage) Office Supplies (excluding postage) Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - General Contractual Services - Testing/Sampling Contractual Services - Other Reatl of Building/Real Property Rental of Equipment Somal Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - General Liability Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Other Regulatory Commission Expense Computer Service - Conter Conter Conter Commission Expense Computer Service - Conter Commission Expense Computer Commission Expense Computer Conter Conter Commission Expense Computer Conter Commission Expense Computer Conter Conter Commission Expense Computer Commission Expense Commission Commis	5         5           5         5	
Z63         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           butions in Aid of Construction         Z71           Z71         Contributions in Aid of Construction           Z72         Accumulated Amorization of CIAC           Ulated Deferred Income Taxes         Accelerated Depreci           Z81         Accumulated Deferred Income Taxes - Accelerated Depreci           Z83         Accumulated Deferred Income Taxes - Other           UTIUT PLANT ACCOUNTS (301-348)         301           301         Organization           302         Franchises           303         Land and Land Rights           304         Structures and Improvements           305         Collecting and Impounding Reservoirs           306         Lakes, River and Other Intakes           307         Wells and Springs           308         Infiltration Galleries and Tunnels           309         Supply Mains           310         Power Generation Equipment           311         Pumping Equipment           312         Power Generation and Distribution Mains           333         Services           334         Meter Installations           333         Services	S         -           \$         -		618 619 619.1 620 631 632 633 634 635 636 637 638 639 641 642 643 642 643 648 650 655 658 659 660 666 667 668 670	Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Lesting/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Insurance - Workmains Compensation Insurance - Workmains Compensation Insurance - Workmains Compensation Insurance - Workmains Compensation Insurance - More Regulatory Commission Expense Regula	5         5           5         5	
Z63         Pensions and Benefits Reserve           Z65         Miscellaneous Operating Reserves           Dations in Aid of Construction         Z71           Z71         Contributions in Aid of Construction           Z72         Accumulated Anottization of CIAC           ulated Deferred Income Taxes - Accelerated Depreci         Z81           Z81         Accumulated Deferred Income Taxes - Accelerated Depreci           Z83         Accumulated Deferred Income Taxes - Other           UUTUTY PLAT ACCOUNTS (301-348)         301           302         Franchises           303         Land and Land Rights           304         Structures and Improvements           305         Calciting and Impounding Reservoirs           306         Lakes, River and Other Intakes           307         Wells and Springs           308         Infiltration Galleries and Tunnels           309         Supply Mains           310         Power Generation Equipment           311         Pumping Equipment           320         Water Treatment Equipment           331         Transmission and Distribution Mains           333         Structes           334         Meters and Meter Installations           335         Hydrant	ation tion \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		618 619 620 621 631 632 633 634 635 636 637 638 639 641 642 643 644 642 643 650 656 657 658 659 660 666 667 668 670 670 671 671 672 672 673 675 675 675 675 677 677 677 677	Office Supplies (excluding postage) Postage Postage Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Sental of Building/Real Property Rental of Seurigement Small Tools Computer & Electronic Expenses Insurance - Vehicle Insurance - Vehicle Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Bad Debt Expense	5         5           5         5	
263         Pensions and Benefits Reserve           264         Miscellaneous Operating Reserves           buttons in Aid of Construction         271           271         Contributions in Aid of Construction           272         Accumulated Amoritation of CIAC           ulated Deferred Income Taxes - Accelerated Deprecia         283           283         Accumulated Deferred Income Taxes - Accelerated Deprecia           283         Accumulated Deferred Income Taxes - Other           VUTITY PLANT ACCOUNTS (301-348)         301           301         Organization           302         Franchises           303         Land and Land Rights           304         Structures and Improvements           305         Collecting and Impounding Reservoirs           306         Lakes, River and Other Intakes           307         Wells and Springs           308         Infiltration Galleries and Trunels           309         Supply Mains           310         Power Generation Equipment           311         Pumping Equipment           312         Transmission and Distribution Mains           333         Services           334         Meters and Meter Installations           335         Hydrants	S         -           S         -		618 619 619.1 620 621 633 634 635 636 637 638 639 641 642 643 644 650 656 657 658 659 660 666 667 668 667 668 670 668 671.1 671.2	Office Supplies (excluding postage) Office Supplies (excluding postage) Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Rental of Bulling/Collections Contractual Services - Other Rental of Bulling/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - OtherRealing Public Relations / Advertising Expense 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 - Amortization of Rate Case Expense 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 - Amortization of Rate Case Expense 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 - Amortization of Rate Case Expense 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 - Amortization of Rate Case Expense 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 - Amortization of Rate Case Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commissi	5         5           5         5	
263         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           201         Soft Struction           271         Contributions in Aid of Construction           272         Accumulated Amorization of CIAC           ulated Deferred Income Taxes - Accelerated Depreci         283           283         Accumulated Deferred Income Taxes - Accelerated Depreci           283         Accumulated Deferred Income Taxes - Other           VUILTY PLANT ACCOUNTS (301-348)         301           301         Organization           302         Franchises           303         Land and Land Rights           304         Structures and Improvements           305         Collecting and Impounding Reservoirs           306         Lakes, River and Other Intakes           307         Wells and Springs           308         Infiltration Galleries and Tunnels           309         Supply Mains           3101         Power Generation Equipment           3112         Power Generation Equipment           3111         Puweire           333         Lakers and Meter Installations           333         Stribution Reservoirs and Standpipes           331         Transmission and Distri	ation tion \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		618 619 619.1 620 631 633 634 635 636 637 648 650 648 650 656 657 658 659 660 666 667 668 670.1 671.2 672 672	Office Supplies (excluding postage) Postage Postage Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Second Second Second Second Second Second Computer & Electronic Expenses Transportation Expenses Transportation Expenses Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Public Relations / Advertising Expense Regulatory Commission Expense - Other Resource Conservation Expense Cross Connection Testin & Maintenance Services Cross Connection Testin & Maintenance Services Cross Connection Testin Respense Cross Connection Testing Xense	5         5           5         5	
Z63         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           215         Inscription in Aid of Construction           271         Contributions in Aid of Construction           272         Accumulated Amoritation of CIAC           ulated Deferred Income Taxes - Accelerated Deprecia         283           283         Accumulated Deferred Income Taxes - Accelerated Deprecia           283         Accumulated Deferred Income Taxes - Other           UTILTY PLANT ACCOUNTS (301-348)         301           301         Organization           302         Franchises           303         Land and Land Rights           304         Structures and Improvements           305         Collecting and Impounding Reservoirs           306         Lakes, River and Other Intakes           307 <wells and="" springs<="" td="">         308           308         Infiltration Galleries and Tunnels           309         Supply Mains           310         Power Generation Equipment           311         Prasmission and Distribution Mains           333         Services           334         Meters and Meter Installations           335         Hydrants           336         BacKlow Prevention</wells>	S         -           S         -		618 619 619.1 620 631 632 633 634 635 636 637 641 642 648 650 656 657 668 667 667	Office Supplies (excluding postage) Office Supplies (excluding postage) Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Other Nusinaries - Sompensation Insurance - Workmar's Compensation Insurance - Workmar's Compensation Insurance - Workmar's Compensation Insurance - Workmar's Compensation Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Amort Regulatory Commission Expense - Reviee Regulatory Commission Expense - Reviee Regulatory Commission	5         5           5         5	

Notes and explanations:

## **Income Statement**

## **Clearwater Source**

400	Operating Revenue	\$	14,428
401	Operating Expenses	\$	3,000
403	Depreciation Expense	\$	-
406	Amortization of Utility Plant Acquisition Adjustment	\$	-
407	Amortization Expense	\$	-
408	Taxes Other Than Income Taxes (total)	\$	-
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	\$	-
127	Interest Expense	\$	
	Amortization of Premium/Discount on Debt	\$	
	Gains/Losses From Utility Property Disposition (net)	\$	
	Extraordinary Income/deductions (net)	\$	-
	NET UTILITY OPERATING INCOME	\$	11,428
421	Nonutility Income	\$	-
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

\$

11,428

Clearwater Source	
101 Utility Plant in Service (excluding CIAC)	\$ -
108-110 Accumulated Depreciation & Amortization	\$ -
Subtotal	\$ -
	ŀ
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	
131 Cash	\$-
132 Special Deposits	\$ -
141-142 Accounts Receivable	\$ -
143 Accumulated Provision for Uncollectible Accounts	\$ - \$ -
144 Notes Receivable 145-146 Accounts & Notes Receivable from Associated Companies	\$ - \$ -
151 Materials & Supplies Inventory	\$ -
133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments	\$ -
Net Current & Accrued Assets	\$ -
181-186 Deferred Debits	\$ -
Total Assets	<u>ج</u>
i otal Assets	Ş -
252 Advances for Construction	\$ -
271 CIAC	\$-
272 Accumulated Amortization of CIAC	\$-
Net CIAC & Advances for Construction	\$-
	· · · · · · · · · · · · · · · · · · ·
121 Nonutility Property	\$ - \$ -
122 Accumulated Depreciation & Amortization (Nonutility)	\$ - \$ -
123-127 Miscellaneous Nonutility Investments Nonutility Plant & Investment	1
	Ŷ
221-224 Long-Term Debt	\$-
231 Accounts Payable	\$-
232 Notes Payable	\$ -
233 Accounts Payable to Affiliated Companies	\$ -
234 Notes Payable to Affiliated companies	\$ - \$ -
235 Customer Deposits 236 Accrued Taxes	\$ -
237 Accrued Interest	\$ -
238-241 Miscellaneous Current and Accrued Liabilities	\$ -
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	\$-
	\$-
Total Liabilities	\$ -
201 Common Stank Invest	ć
201 Common Stock Issued 204 Preferred Stock Issued	\$ - \$ -
204 Preteried Stock issued 207 Premium on Capital Stock	\$ -
211 Other Paid in Capital	\$ -
212 Discount on Capital Stock	\$ -
213 Capital Stock Expense	\$-
214 Appropriated Retained Earnings	\$ -
215 Unappropriated Retained Earnings	\$ 11,428
216 Reacquired Capital Stock	\$ - \$ -
218 Proprietary Capital (Proprietorships & Partnerships Only) Total Equity	1
Total Equity	
	\$ 11,428

Operating Revenues		
Flat Rate	\$	-
Metered - Residential	\$	14,428
Metered - Commercial	Ś	-
Irrigation (including golf courses)	Ś	-
Fire Protection	Ś	-
Other Sales of Water	\$	-
Other Operating Revenue	\$ \$ \$ \$ \$ \$	-
Total Operating Revenues	\$	14,428
Operating Expenses		
Purchased Water	\$	-
Purchased Power		-
Water Treatment	\$	-
Supplies and Expenses	\$	-
Repairs of Plant	\$	-
Administrative & General	\$ \$ \$ \$ \$	3,000
Total Operating Expenses	\$	3,000
Other Revenue Deductions		
Depreciation & Amortization	\$	-
Operating Income Taxes	\$	-
Other Operating Taxes	\$	-
Uncollectible Revenue/Bad Debt Expense	\$ \$ \$ \$	-
Total Revenue Deductions	\$	-
Total Expenses and Deductions	\$	3,000
Other Income	\$	-
Interest on Long-Term Debt	Ŷ	
Other Interest Charges	\$	-
Other Income Deductions	Ś	-
Net Operating Income (or Loss)	\$ \$	11,428

Assets & Other Debits		
Utility Plant	\$	
Less: Depreciation & Amortization Reserve	\$ \$	-
•	\$ \$	-
Other Property & Investments	ې \$	-
Materials and Supplies		-
Other Current & Accrued Assets	\$	-
Deferred Debits	\$ \$	-
Total Assets & Other Debits	Ş	-
Liabilities & Other Credits		
Capital/Common Stock	\$	-
Retained Earnings	\$	11,428
Long-Term Debt	\$	-
Customer Deposits	\$	-
Other Current & Accrued Liabilities	\$	-
Advances for Construction	\$	-
Other Deferred Credits	\$	-
Contributions in Aid of Construction	\$	-
Accumulated Deferred Income Taxes	\$ \$ \$	-
Total Liabilities & Other Credits	\$	11,428
Average Number of Customers		
Flat Rate		_
Metered - Residential		20
Metered - Commercial		
Irrigation (including golf courses)		
Fire Protection		-
Other		-
Total Customers		- 20
rotal customers		20