

e-FILING REPORT COVER SHEET

COMPANY NAME: Aspen Lakes Utility Company LLC

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes If yes, submit a redacted public version (or a cover letter) by email. Submit the confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

Select report type: RE (Electric) RG (Gas) RW (Water) RT (Telecommunications)
RO (Other, for example, industry safety information)
Did you previously file a similar report?
Report is required by: OAR
Statute
Order
Note: A one-time submission required by an order is a compliance filing and not a report
(file compliance in the applicable docket)
Other
(For example, federal regulations, or requested by Staff)
Is this report associated with a specific docket/case? No

List Key Words for this report. We use these to improve search results.

Quarterly Report

Send the completed Cover Sheet and the Report in an email addressed to <u>PUC.FilingCenter@state.or.us</u>

Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.





Aspen Lakes Utility Company

Quarterly Report in Compliance with Order No. 20-108 (UW 176)

Reporting Period: 1/1/2020 to 3/31/2020

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

Transactions with Affiliated Interests

			Quantity of Product	Amount		Equivalent		
Transaction			or Service	Paid by	Cost to	Market		Number & Name of Account in
Date	Affiliate Name	Product or Service Transacted	Transacted	Utility	Affiliate	Value	Market Value Source	which Transaction was Recorded
	Aspen Lakes Golf Course	Office space		1500				641 - Rent Building/Property
	Aspen Lakes Golf Course	Telephone						
	Aspen Lakes Golf Course	Electricity						
	Aspen Lakes Golf Course	Internet						
	Aspen Lakes Golf Course	Copy Machine						
	Aspen Lakes Golf Course	Garbage						
	Aspen Lakes Golf Course	Security						
	Aspen Lakes Golf Course	Cleaning Services						
	Aspen Lakes Golf Course	Postage		118.5				619.1 -Postage
	Aspen Lakes Golf Course	General Liability Insurance						
	Aspen Lakes Golf Course	Bookkeeping		1800				632 - Contractual Services- Accounting
	Aspen Lakes Golf Course	Meter Reading		1000				Accounting
	Aspen Lakes Golf Course	System Inspection						
	Aspen Lakes Golf Course	System Repairs						
	Aspen takes don course	System repairs						
	Aspen Lakes Golf Course	Pressurization/Distribution of Irrigation Water						
	Sisters Aggregate & Construction	Use of Case 580K Backhoe		4500				642 - Rent of Equipment
	Sisters Aggregate & Construction	Use of International Dump Truck						
	Sisters Aggregate & Construction	Use of Ditchwitch Rock Saw						
	Sisters Aggregate & Construction	Use of John Deere Excavator						
	Sisters Aggregate & Construction	Use of Freightliner Truck w/ Lowboy						
	Wildhorse Meadows, LLC	Use of land		3699				641 - Rent Building/Property
	Wildhorse Meadows, LLC	Use of wells						
	Wildhorse Meadows, LLC	Use of water permit						
Total				11617.5	0	0		

Customers & Consumption - Water

gal or cf
gal
0

Service	Customer Type	Size	Beginning Customer Count	Ending Customer Count	Consumption	Revenue
Domestic	Residential	1"	83	83	633,120	16616.07
Domestic	Commercial	1"				
Domestic	Commercial	2"	2	2	74,960	660.38
Irrigation	Residential	1"	77	77	-	
Irrigation	Commercial	2"	2	2	-	2779.44
Domestic	Fire Protection	NA				
Domestic	Bare Lot	NA				
Total			164	164	708080	20055.89

Revenues - Water gal or cf gal **Consumption and Revenue** Begginning **Ending Customer Total Quantity water** Act # **Customer Count** Count sold revenues Unmetered (flat rate) water sales 460 461.1 83 83 16,616 Metered sales to RESIDENTIAL customers 633,120 \$ Metered sales to COMMERCIAL customers 461.2 2 2 74,960 \$ 660 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 462.1 117 117 21,780 Private fire protection revenue 462.2 \$ Other Sales to public authorities 464 Sales to irrigation customers 465 Sales for resale 466 467 1 1 \$ 2,779 Water Sales to golf course/recreation revenue -Special contract/agreement revenue 468 TOTAL 203 203 708,080 \$ 41,835

Revenue other than water sales

		Act #	revenues
Forfeited discounts		470	
Miscellaneous service revenues		471	
Rents from water property		472	
Interdepartmental rents		473	
Other		474	\$ 990
Cross Connection sales & services revenues		475	\$ 231
	Total		\$ 1,221

Total Operating Revenue \$ 43,056

Taxes & Property Sales - Water

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 De	eferred Federal Income Taxes – Utility Operations	
410.11 De	eferred State Income Taxes – Utility Operations	
410.2 Pr	rovision for Deferred Income Taxes – Other Income and Deductions	
411.1 Pr	rovision for Deferred Income Taxes – Credit – Utility Operations	
411.2 Pr	rovision 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 - Water

Act #		Expense	amount
601	Salaries and Wages - employees		
603	Salaries and Wages – officers, directors, and majority stockholders		
604	Employee Pensions & Benefits		
610	Purchased Water		
611	Telephone/Communications		
615	Purchased Power	\$	3,982
616	Fuel for Power Production		
617	Utilities - Other (garbage, natural gas)		
618	Chemicals & testing		
619	Office Supplies (excluding postage)		
619.1	Postage	\$	119
620	Materials & Supplies (O&M)	\$	347
621	Repairs of Water Plant	\$	19,139
631	Contractual Services - engineering		
632	Contractual Services - accounting	\$	1,800
633	Contractual Services - legal	\$	5,831
634	Contractual Services - management		
635	Contractual Services – testing / sampling	\$	340
636	Contractual Services – labor		
637	Contractual Services - billing/collections		
638	Contractual Services - meter reading		
639	Contractual Services - other		
641	Rental of Building / Real Property	\$	5,199
642	Rental of Equipment	\$	4,500
643	Small Tools		
648	Computer and electronic Expenses		
650	Transportation Expenses		
656	Insurance - Vehicle		
657	Insurance – General Liability		
658	Insurance – Workman's Compensation		
659	Insurance – Other		
660	Public Relation / Advertising Expense		
666	Amortization of Rate Case Expense		
667	Regulatory Commission Fee (Gross Rev Fee)	\$	591
668	Conservation Expense		
670	Bad Debt Expense		
671.1	Cross Connection Control Program Expense		
671.2	Cross Connection Testing & Maintenance Services		
673	Training & Certification Expense		
674	Consumer Confidence Report		
675	Miscellaneous Expense	\$	168
	TOTAL	\$	42,016

Plant - Water

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

<u>Act #</u>	Beg Balance	Added during period	Retired during period	<u>Adjustments</u>	End of period balance
301 Organization					\$-
302 Franchises					\$-
303 Land & land rights					\$-
304 Structures & improvements	\$ 51,431				\$ 51,431
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	\$ 51,431	\$-	\$-	\$-	\$ 51,431

Explanation of unusual changes in utility plant during the period:

CIAC & Advances for Construction - Water

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

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

Depreciation - Water

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

			acc	dep balance beg	accr	uals booked to	plant retired charged		acc de	p balance
Act #		depreciation expense		of period		acc dep	to acc dep	Adjustments*	end o	of period
301	Organization]								
302	Franchises									
303	Land & land rights									
304	Structures & improvements	\$-	#\$	51,431	\$	-			\$	51,431
305	Collecting & impounding reservoirs				\$	-			\$	-
	Lake, river & other intakes				\$	-			\$	-
307	Wells & springs				\$	-			\$	-
308	Infiltration galleries & tunnels				\$	-			\$	-
309	Supply mains				\$	-			\$	-
310	Power generation equipment				\$	-			\$	-
	Pumping equipment				\$	_			\$	-
320	Water treatment equipment				\$	-			\$	-
	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				\$	-			\$	-
348	Miscellaneous Equipment				\$	-			\$	-
	TOTAL	\$-	\$	51,431	\$	-	\$-	\$-	\$	51,431

*Explanation of any adjustments made:

Customers - Wastewater

		Beginning	Ending Customer	
Service	Customer Type	Customer Count	Count	Revenue
Wastewater	Residential	8	8	
Wastewater	Commercial	1	1	
Wastewater	Bare Lot	6	6	
Total		15	15	0

Revenues - Wastewater gal or cf **Quantity and Revenue** Amount of **Ending Customer** Begginning Wastewater Act # **Customer Count** (if Metered) Revenues Count Flat Rate Sales Revenue 5,600 Residential 521.1 14 14 \$ Commercial 521.2 1 1 \$ 2,000 Industrial/Commercial 521.3 Public 521.4 Multiple Family Dwellings 521.5 Other Revenue 521.6 Metered Sales Revenue Residential 522.1 Commercial 522.2 Industrial/Commercial 522.3 Public 522.4 Multiple Family Dwellings 522.5 Other Revenue 522.6 Sales to Public Authorities 523 Sales to Other Systems 524 Sales to Interdepartmental 525 TOTAL 15 15 7,600 -

Other Wastewater Revenues

		Act #	revenues
Guaranteed Revenues		530	
Sale of Sludge		531	
Rents from Wastewater Property		534	
Other Wastewater Revenue		536	
Reuse Revenue		540-544	
	Total		\$ -

Total Operating Revenue \$ 7,600

Taxes & Property Sales - Wastewater

Act # TAXES OTHER THAN INCOME TAX

i tee n		
408.1	Property Tax	
408.1	Payroll Tax	
408.1	Other Tax Other Than Income Tax	
408.	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	\$-

Expenses - Wastewater

Act #		Expense amount
701	Salaries & Wages - Employees	
703	Salaries & Wages - Officers/Directors/Majority Stockholders	
704	Employee Pension & Benefits	
710	Wastewater Treatment	
711	Sludge Removal Expense	
715	Purchased Power	
716	Fuel for Power Production	
718	Chemicals	
719	Office Supplies	
719.1	Postage	
720	Materials & Supplies	
731	Contractual Services - Engineering	
732	Contractual Services - Accounting	
733	Contractual Services - Legal	
734	Contractual Services - Management	
735	Contractual Services - Testing	
736	Contractual Services - Other	
741	Rental of Building / Real Property	
742	Equipment Rental	
750	Transportation Expense	
756	Vehicle Insurance	
757	General Liability Insurance	
758	Workmen's Compensation	
759	Other Insurance	
760	Advertising Expense	
766	Amortization of Rate Case Expense	
767	PUC Gross Revenue Fee	
770	Bad Debt Expense	
773	Training & Certification Expense	
775	Miscellaneous Expense	
	TOTAL	\$-

Plant - Wastewater

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

<u>Act #</u>		Beg Balance	Added during period	Retired during period	Adjustments	End of period balance
351	Organization					\$-
352	Franchises					\$-
353	Land and Land Rights					\$-
354	Structures and Improvements					\$-
355	Power Generation Equipment					\$-
360	Collection Sewers - Force					\$-
361	Collection Sewers - Gravity					\$-
362	Special Collecting Structures					\$-
363	Services to Customers					\$-
364	Flow Measuring Devices					\$-
365	Flow Measuring Installations					\$-
370	Receiving Wells					\$-
380	Treatment and Disposal Equipment					\$-
381	Plant Sewers					\$-
382	Outfall Sewer Lines					\$-
389	Other Plant and Miscellaneous Equipment					\$-
390	Office Furniture and Equipment					\$-
391	Transportation Equipment					\$-
393	Tools, Shop and Garage Equipment					\$ -
395	Power Operated Equipment					\$-
398	Other Tangible Plant					\$ -
	TOTAL	\$-	\$-	\$-	\$-	\$-

Explanation of unusual changes in utility plant during the period:

CIAC & Advances for Construction - Wastewater

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

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

Depreciation - Wastewater

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

			acc dep balance beg	accruals booked to	plant retired charged		acc dep balance
Act #		depreciation expense	of period	acc dep	to acc dep	Adjustments*	end of period
351	Organization						
352	Franchises						
353	Land and Land Rights						
354	Structures and Improvements			\$-			\$ -
355	Power Generation Equipment			\$-			\$ -
360	Collection Sewers - Force			\$-			\$-
361	Collection Sewers - Gravity			\$-			\$ -
362	Special Collecting Structures			\$-			\$-
363	Services to Customers			\$-			\$ -
364	Flow Measuring Devices			\$-			\$-
365	Flow Measuring Installations			\$-			\$ -
370	Receiving Wells			\$-			\$-
380	Treatment and Disposal Equipment			\$-			\$ -
381	Plant Sewers			\$-			\$ -
382	Outfall Sewer Lines			\$-			\$-
389	Other Plant and Miscellaneous Equipment			\$-			\$ -
390	Office Furniture and Equipment			\$-			\$-
391	Transportation Equipment			\$-			\$ -
393	Tools, Shop and Garage Equipment			\$-			\$-
395	Power Operated Equipment			\$-			\$ -
398	Other Tangible Plant			\$-			\$ -
	TOTAI	\$-	\$ -	\$-	\$ -	\$-	\$ -

*Explanation of any adjustments made:





Aspen Lakes Utility Company

Quarterly Report in Compliance with Order No. 20-108 (UW 176)

Reporting Period: 4/1/2020 to 6/30/2020

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

Transactions with Affiliated Interests

Transaction Date	Affiliate Name	Product or Service Transacted	Quantity of Product or Service Transacted	Amount Paid by Utility	Cost to Affiliate	Equivalent Market Value	Market Value Source	Number & Name of Account in which Transaction was Recorded
			System Operator Jan-					
	Aspen Lakes Golf Course	Employees	Jun	3556				601 - Salaries & Wages - Employees
	Aspen Lakes Golf Course	Officers	Manager Jan-Jun	2250				603 - Salaries & Wages - Officers
	Aspen Lakes Golf Course	Office space		1500				641 - Rent Building/Property
	Aspen Lakes Golf Course	Telephone		336				611 - Telephone
	Aspen Lakes Golf Course	Electricity						
	Aspen Lakes Golf Course	Internet						
	Aspen Lakes Golf Course	Copy Machine						
	Aspen Lakes Golf Course	Garbage						
	Aspen Lakes Golf Course	Security						
	Aspen Lakes Golf Course	Office Supplies		89.82				619 - Office Supplies
	Aspen Lakes Golf Course	Postage		130.9				619.1 -Postage
	Aspen Lakes Golf Course	Materials & Supplies O&M		198.47				620 - Materials & Supplies O&M
	Aspen Lakes Golf Course	General Liability Insurance						· · · · · · · · · · · · · · · · · · ·
								632 - Contractual Services-
	Aspen Lakes Golf Course	Bookkeeping		1800				Accounting
								638 - Contract Services-Meter
	Aspen Lakes Golf Course	Meter Reading		638				reading
	Aspen Lakes Golf Course	System Inspection						
	Aspen Lakes Golf Course	System Repairs						
	Aspen Lakes Golf Course	Pressurization/Distribution of Irrigation Water						
	Sisters Aggregate & Construction	Use of Case 580K Backhoe		1500				642 - Rent of Equipment-April
	Sisters Aggregate & Construction	Use of International Dump Truck						
	Sisters Aggregate & Construction	Use of Ditchwitch Rock Saw						
	Sisters Aggregate & Construction	Use of John Deere Excavator						
		Use of Freightliner Truck w/ Lowboy						
	Wildhorse Meadows, LLC	Use of land		2972.3				641 - Rent Building/Property
	Wildhorse Meadows, LLC	Use of wells						-
	Wildhorse Meadows, LLC	Use of water permit						
l								
Total				9165.49	C	0		

Customers & Consumption - Water

gal or cf
gal
0

Service	Customer Type	Size	Beginning Customer Count	Ending Customer Count	Consumption	Revenue
Domestic	Residential	1"	83	83	1,568,520	\$ 4,759
Domestic	Commercial	1"				
Domestic	Commercial	2"	2	2	46,600	\$ 1,151
Irrigation	Residential	1"	77	78	8,873,986	\$ 6,972
Irrigation	Commercial	2"	2	2	78,369,264	\$ 13,736
Domestic	Fire Protection	NA				
Domestic	Bare Lot	NA				
Total			164	165	88858370	26618.83

Revenues - Water gal or cf gal **Consumption and Revenue** Begginning **Ending Customer Total Quantity water** Act # **Customer Count** Count sold revenues Unmetered (flat rate) water sales 460 32 \$ 660 461.1 83 \$ 4,759 Metered sales to RESIDENTIAL customers 83 1,568,520 Metered sales to COMMERCIAL customers 461.2 2 2 46,600 \$ 491 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 462.1 117 Private fire protection revenue 462.2 \$ 968 -Other Sales to public authorities 464 Sales to irrigation customers 465 78 79 8,873,986 \$ 6,972 Sales for resale 466 1 1 78,369,264 \$ 13,736 Water Sales to golf course/recreation revenue 467 Special contract/agreement revenue 468 TOTAL 281 197 88,858,370 \$ 27,587

Revenue other than water sales

		Act #	revenues
Forfeited discounts		470	
Miscellaneous service revenues		471	\$ 314
Rents from water property		472	
Interdepartmental rents		473	
Other		474	
Cross Connection sales & services revenues		475	
	Total		\$ 314

Total Operating Revenue \$ 27,901

Taxes & Property Sales - Water

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 De	eferred Federal Income Taxes – Utility Operations	
410.11 De	eferred State Income Taxes – Utility Operations	
410.2 Pr	rovision for Deferred Income Taxes – Other Income and Deductions	
411.1 Pr	rovision for Deferred Income Taxes – Credit – Utility Operations	
411.2 Pr	rovision 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 - Water

Act #		Expens	e amount
601	Salaries and Wages - employees	\$	3,556
603	Salaries and Wages – officers, directors, and majority stockholders	\$	2,250
604	Employee Pensions & Benefits		
610	Purchased Water		
611	Telephone/Communications	\$	336
615	Purchased Power	\$	13,748
616	Fuel for Power Production		
617	Utilities - Other (garbage, natural gas)		
618	Chemicals & testing		
619	Office Supplies (excluding postage)	\$	90
619.1	Postage	\$	131
620	Materials & Supplies (O&M)	\$	545
	Repairs of Water Plant	\$	4,080
	Contractual Services - engineering		· · ·
	Contractual Services - accounting	\$	1,800
	Contractual Services - legal	\$	4,765
	Contractual Services - management		,
	Contractual Services – testing / sampling	\$	244
	Contractual Services – labor		
637	Contractual Services - billing/collections		
	Contractual Services - meter reading	\$	638
	Contractual Services - other		
641	Rental of Building / Real Property	\$	4,472
	Rental of Equipment	\$	1,500
	Small Tools		· · ·
648	Computer and electronic Expenses		
	Transportation Expenses		
	Insurance - Vehicle		
657	Insurance – General Liability		
	Insurance – Workman's Compensation		
659	Insurance – Other		
660	Public Relation / Advertising Expense		
	Amortization of Rate Case Expense		
	Regulatory Commission Fee (Gross Rev Fee)	\$	12
668	Conservation Expense		
670	Bad Debt Expense		
	Cross Connection Control Program Expense		
	Cross Connection Testing & Maintenance Services		
	Training & Certification Expense		
	Consumer Confidence Report		
	Miscellaneous Expense	\$	40
	•)TAL \$	38,207

Plant - Water

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

<u>Act #</u>	Beg Balance	Added during period	Retired during period	<u>Adjustments</u>	End of period balance
301 Organization					\$-
302 Franchises					\$-
303 Land & land rights					\$-
304 Structures & improvements	\$ 51,431				\$ 51,431
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	\$ 51,431	\$-	\$-	\$-	\$ 51,431

Explanation of unusual changes in utility plant during the period:

CIAC & Advances for Construction - Water

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

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

Depreciation - Water

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

		, , , , , , , , , , , , , , , , , , , ,	acc	dep balance beg	accr	uals booked to	plant retired charged		acc de	p balance
Act #		depreciation expense		of period		acc dep	to acc dep	Adjustments*	end o	of period
301	Organization]								
302	Franchises									
303	Land & land rights									
304	Structures & improvements	\$-	#\$	51,431	\$	-			\$	51,431
305	Collecting & impounding reservoirs				\$	-			\$	-
	Lake, river & other intakes				\$	-			\$	-
307	Wells & springs				\$	-			\$	-
308	Infiltration galleries & tunnels				\$	-			\$	-
	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				\$	-			\$	-
348	Miscellaneous Equipment				\$	-			\$	-
	TOTAL	\$-	\$	51,431	\$	-	\$-	\$-	\$	51,431

*Explanation of any adjustments made:

Customers - Wastewater

		Beginning	Ending Customer	
Service	Customer Type	Customer Count	Count	Revenue
Wastewater	Residential	8	8	1400
Wastewater	Commercial	1	1	1570
Wastewater	Bare Lot	6	6	105
Total		15	15	3075

Revenues - Wastewater	gal or cf					
Quantity and Revenue						
		Begginning	Ending Customer	Amount of Wastewater		
	Act #	Customer Count	Count	(if Metered)	R	levenues
Flat Rate Sales Revenue	-					
Residential	521.1	14	14		\$	1,505
Commercial	521.2	1	1		\$	1,570
Industrial/Commercial	521.3					
Public	521.4					
Multiple Family Dwellings	521.5					
Other Revenue	521.6					
Metered Sales Revenue						
Residential	522.1					
Commercial	522.2					
Industrial/Commercial	522.3					
Public	522.4					
Multiple Family Dwellings	522.5					
Other Revenue	522.6					
Sales to Public Authorities	523					
Sales to Other Systems	524					
Sales to Interdepartmental	525					
ΤΟΤΑ	۱L	15	15	-		3,075

Other Wastewater Revenues

		Act #	revenues
Guaranteed Revenues		530	
Sale of Sludge		531	
Rents from Wastewater Property		534	
Other Wastewater Revenue		536	
Reuse Revenue		540-544	
	Total		\$-

Total Operating Revenue \$ 3,075

Taxes & Property Sales - Wastewater

Act # TAXES OTHER THAN INCOME TAX

4	408.11	Property Tax	
4	408.12	Payroll Tax	
4	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	\$-

Expenses - Wastewater

Act #		Expense amount
701	Salaries & Wages - Employees	
703	Salaries & Wages - Officers/Directors/Majority Stockholders	
704	Employee Pension & Benefits	
710	Wastewater Treatment	
711	Sludge Removal Expense	
715	Purchased Power	
716	Fuel for Power Production	
718	Chemicals	
719	Office Supplies	
719.1	Postage	
720	Materials & Supplies	
731	Contractual Services - Engineering	
732	Contractual Services - Accounting	
733	Contractual Services - Legal	
734	Contractual Services - Management	
735	Contractual Services - Testing	
736	Contractual Services - Other	
741	Rental of Building / Real Property	
742	Equipment Rental	
750	Transportation Expense	
756	Vehicle Insurance	
757	General Liability Insurance	
758	Workmen's Compensation	
759	Other Insurance	
760	Advertising Expense	
766	Amortization of Rate Case Expense	
767	PUC Gross Revenue Fee	
770	Bad Debt Expense	
773	Training & Certification Expense	
775	Miscellaneous Expense	
	TOTAL	\$-

Plant - Wastewater

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

<u>Act #</u>		Beg Balance	Added during period	Retired during period	<u>Adjustments</u>	End of period balance
351	Organization					\$-
352	Franchises					\$-
353	Land and Land Rights					\$-
354	Structures and Improvements					\$-
355	Power Generation Equipment					\$-
360	Collection Sewers - Force					\$-
361	Collection Sewers - Gravity					\$-
362	Special Collecting Structures					\$-
363	Services to Customers					\$-
364	Flow Measuring Devices					\$-
365	Flow Measuring Installations					\$-
370	Receiving Wells					\$-
380	Treatment and Disposal Equipment					\$-
381	Plant Sewers					\$-
382	Outfall Sewer Lines					\$-
389	Other Plant and Miscellaneous Equipment					\$-
390	Office Furniture and Equipment					\$-
391	Transportation Equipment					\$-
393	Tools, Shop and Garage Equipment					\$-
395	Power Operated Equipment					\$-
398	Other Tangible Plant					\$-
	TOTAL	\$-	\$-	\$-	\$-	\$-

Explanation of unusual changes in utility plant during the period:

CIAC & Advances for Construction - Wastewater

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

Advances for Construction	
Beg of period balance	
Additions during period	
Subtractions during period	
End of period balance	\$ -
	L Y
Contributions in Aid of Construction	
Beg of period balance	
Added during the period:	
Capacity charge	
Main line extension charges	
Customer connection charges	
Developer's property	
Other	
Retired during the period	
End of period balance	\$ -
Accumulated Amortization of CIAC	
Beg of period balance	
Add CIAC amortized during period	
Subtract effects of CIAC disposals	
+/- other adjustments*	
Change in Accumulated Amortization during the period	\$ -
change in Accumulated Amortization during the period	7
End of period balance	\$-
	T
* Explain any adjustments:	

Depreciation - Wastewater

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

			acc dep balance beg	accruals booked to	plant retired charged		acc dep balance
Act #		depreciation expense	of period	acc dep	to acc dep	Adjustments*	end of period
351	Organization						
352	Franchises						
353	Land and Land Rights						
354	Structures and Improvements			\$-			\$ -
355	Power Generation Equipment			\$-			\$ -
360	Collection Sewers - Force			\$-			\$-
361	Collection Sewers - Gravity			\$-			\$ -
362	Special Collecting Structures			\$-			\$-
363	Services to Customers			\$-			\$ -
364	Flow Measuring Devices			\$-			\$-
365	Flow Measuring Installations			\$-			\$ -
370	Receiving Wells			\$-			\$-
380	Treatment and Disposal Equipment			\$-			\$ -
381	Plant Sewers			\$-			\$ -
382	Outfall Sewer Lines			\$-			\$-
389	Other Plant and Miscellaneous Equipment			\$-			\$ -
390	Office Furniture and Equipment			\$-			\$-
391	Transportation Equipment			\$-			\$ -
393	Tools, Shop and Garage Equipment			\$-			\$-
395	Power Operated Equipment			\$-			\$ -
398	Other Tangible Plant			\$-			\$ -
	TOTAI	\$ -	\$ -	\$-	\$ -	\$-	\$ -

*Explanation of any adjustments made:





Aspen Lakes Utility Company

Quarterly Report in Compliance with Order No. 20-108 (UW 176)

Reporting Period: 7/1/2020 to 9/30/2020

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

Transactions with Affiliated Interests

Transaction			Quantity of Product or Service	Amount Paid by	Cost to	Equivalent Market		Number & Name of Account in
Date	Affiliate Name	Product or Service Transacted	Transacted	Utility	Affiliate	Value	Market Value Source	which Transaction was Recorded
	Aspen Lakes Golf Course	Salaries & Wages - Employees		1527				601- Salaries & Wages - Employee
	Aspen Lakes Golf Course	Salaries & Wages - Officers		1125				603 - Salaries & Wages - Officers
Jul-Sept	Aspen Lakes Golf Course	Office space		1500				641 Rent Building / Property
	Aspen Lakes Golf Course	Telephone		168				611 - Telephone/communication
	Aspen Lakes Golf Course	Electricity						
	Aspen Lakes Golf Course	Internet						
	Aspen Lakes Golf Course	Copy Machine						
	Aspen Lakes Golf Course	Garbage						
	Aspen Lakes Golf Course	Security						
	Aspen Lakes Golf Course	Office Supplies		39.37				619 - Office Supplies
	Aspen Lakes Golf Course	Postage						
	Aspen Lakes Golf Course	General Liability Insurance						
July-Sept	Aspen Lakes Golf Course	Bookkeeping		1800				632 Contractual Services Accounting
	Aspen Lakes Golf Course	Meter Reading		427.75				638 - Contract Services - Meter Reading
	Aspen Lakes Golf Course	System Inspection						
	Aspen Lakes Golf Course	System Repairs						
	Aspen Lakes Golf Course	Pressurization/Distribution of Irrigation Water						
	Sisters Aggregate & Construction	Use of Case 580K Backhoe						
	Sisters Aggregate & Construction	Use of International Dump Truck				ļ		
	Sisters Aggregate & Construction	Use of Ditchwitch Rock Saw						
	Sisters Aggregate & Construction	Use of John Deere Excavator						
	Sisters Aggregate & Construction	Use of Freightliner Truck w/ Lowboy						
Jul-Sept	Wildhorse Meadows, LLC	Use of land		4708				641 Rent Building / Property
	Wildhorse Meadows, LLC	Use of wells						
	Wildhorse Meadows, LLC	Use of water permit						
Total		•		8643.12	0	0		•

Customers & Consumption - Water

gal or cf
gal
0

Service	Customer Type	Size	Beginning Customer Count	Ending Customer Count	Consumption	Revenue
Domestic	Residential	1"	83	83	2,019,910	8970.22
Domestic	Commercial	1"				
Domestic	Commercial	2"	2	2	165,460	858.33
Irrigation	Residential	1"	77	80	16,148,985	15050.22
Irrigation	Commercial	2"	2	2	93,417,755	22914.92
Domestic	Fire Protection	NA				
Domestic	Bare Lot	NA				
Total			164	167	111752110	47793.69

Revenues - Water gal or cf gal **Consumption and Revenue** Begginning **Ending Customer Total Quantity water** Act # **Customer Count** Count sold revenues Unmetered (flat rate) water sales 460 \$ 1,440 461.1 83 83 \$ 8,970 Metered sales to RESIDENTIAL customers 2,019,910 Metered sales to COMMERCIAL customers 461.2 2 2 165,460 \$ 858 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 78 81 17,788,185 \$ 15,050 Sales for resale 466 1 1 91,778,555 \$ 22,915 Water Sales to golf course/recreation revenue 467 Special contract/agreement revenue 468 TOTAL 164 167 49,234 111,752,110 \$

Revenue other than water sales

	Act #	revenues
Forfeited discounts	470	
Miscellaneous service revenues	471	\$ 9,472
Rents from water property	472	
Interdepartmental rents	473	
Other	474	
Cross Connection sales & services revenues	475	\$ 1,750
Т	otal	\$ 11,222

Total Operating Revenue \$ 60,456

Taxes & Property Sales - Water

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	\$ 150
409.13	Other Income Tax	
409.2	Nonutility Income Tax	
	TOTAL	\$ 150

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 - Water

Act #		Expens	e amount
601	Salaries and Wages - employees	\$	1,527
603	Salaries and Wages – officers, directors, and majority stockholders	\$	1,125
604	Employee Pensions & Benefits		
610	Purchased Water		
611	Telephone/Communications	\$	168
615	Purchased Power	\$	24,443
616	Fuel for Power Production		
617	Utilities - Other (garbage, natural gas)		
618	Chemicals & testing		
619	Office Supplies (excluding postage)	\$	39
619.1	Postage		
620	Materials & Supplies (O&M)	\$	656
621	Repairs of Water Plant		
631	Contractual Services - engineering		
632	Contractual Services - accounting	\$	2,475
633	Contractual Services - legal	\$	321
634	Contractual Services - management		
635	Contractual Services – testing / sampling	\$	244
636	Contractual Services – labor		
637	Contractual Services - billing/collections		
638	Contractual Services - meter reading	\$	428
639	Contractual Services - other		
641	Rental of Building / Real Property	\$	6,208
642	Rental of Equipment		
643	Small Tools		
648	Computer and electronic Expenses		
650	Transportation Expenses		
656	Insurance - Vehicle		
657	Insurance – General Liability		
658	Insurance – Workman's Compensation		
659	Insurance – Other		
660	Public Relation / Advertising Expense		
666	Amortization of Rate Case Expense		
667	Regulatory Commission Fee (Gross Rev Fee)		
668	Conservation Expense		
670	Bad Debt Expense		
671.1	Cross Connection Control Program Expense		
671.2	Cross Connection Testing & Maintenance Services		
673	Training & Certification Expense		
674	Consumer Confidence Report		
675	Miscellaneous Expense	\$	3,232
	TOTAI		40,866

Plant - Water

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

Act #	Beg Balance	Added during period	Retired during period	<u>Adjustments</u>	End of period balance
301 Organization					\$-
302 Franchises					\$-
303 Land & land rights					\$-
304 Structures & improvements	\$ 51,431				\$ 51,431
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	\$ 51,431	\$-	\$-	\$-	\$ 51,431

Explanation of unusual changes in utility plant during the period:

CIAC & Advances for Construction - Water

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

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

Depreciation - Water

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

			acc	dep balance beg	accr	uals booked to	plant retired charged		acc de	p balance
Act #		depreciation expense		of period		acc dep	to acc dep	Adjustments*	end o	of period
301	Organization									
302	Franchises									
303	Land & land rights									
304	Structures & improvements	\$-	#\$	51,431	\$	-			\$	51,431
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				\$	-			\$	-
	Communication equip				\$	-			\$	-
347	Electronic & computer Equipment				\$	-			\$	-
	Miscellaneous Equipment				\$	-			\$	-
	TOTAL	\$-	\$	51,431	\$	-	\$-	\$-	\$	51,431

*Explanation of any adjustments made:

Customers - Wastewater

		Beginning	Ending Customer	
Service	Customer Type	Customer Count	Count	Revenue
Wastewater	Residential	8	8	1470
Wastewater	Commercial	1	1	1500
Wastewater	Bare Lot	6	6	105
Total		15	15	3075

Revenues - Wastewater	gal or cf	_				
Quantity and Revenue			[]	
	Act #	Begginning Customer Count	Ending Customer Count	Amount of Wastewater (if Metered)	F	Revenues
Flat Rate Sales Revenue	*				•	
Residential	521.1	8	8		\$	1,470
Commercial	521.2	1	1		\$	1,500
Industrial/Commercial	521.3					
Public	521.4					
Multiple Family Dwellings	521.5					
Other Revenue	521.6	6	6		\$	105
Metered Sales Revenue						
Residential	522.1					
Commercial	522.2					
Industrial/Commercial	522.3					
Public	522.4					
Multiple Family Dwellings	522.5					
Other Revenue	522.6					
Sales to Public Authorities	523					
Sales to Other Systems	524					
Sales to Interdepartmental	525					
TOTAL	-	15	15	-		3,075

Other Wastewater Revenues

		Act #	revenues
Guaranteed Revenues		530	
Sale of Sludge		531	
Rents from Wastewater Property		534	
Other Wastewater Revenue		536	
Reuse Revenue		540-544	
	Total		\$-

Total Operating Revenue \$ 3,075

Taxes & Property Sales - Wastewater

Act # TAXES OTHER THAN INCOME TAX

4	08.11	Property Tax	
4	08.12	Payroll Tax	
4	08.13	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	\$-

Expenses - Wastewater

Act #		Expense amount
701	Salaries & Wages - Employees	
703	Salaries & Wages - Officers/Directors/Majority Stockholders	
704	Employee Pension & Benefits	
710	Wastewater Treatment	
711	Sludge Removal Expense	
715	Purchased Power	
716	Fuel for Power Production	
718	Chemicals	
719	Office Supplies	
719.1	Postage	
720	Materials & Supplies	
731	Contractual Services - Engineering	
732	Contractual Services - Accounting	
733	Contractual Services - Legal	
734	Contractual Services - Management	
735	Contractual Services - Testing	
736	Contractual Services - Other	
741	Rental of Building / Real Property	
742	Equipment Rental	
750	Transportation Expense	
756	Vehicle Insurance	
757	General Liability Insurance	
758	Workmen's Compensation	
759	Other Insurance	
760	Advertising Expense	
766	Amortization of Rate Case Expense	
767	PUC Gross Revenue Fee	
770	Bad Debt Expense	
773	Training & Certification Expense	
775	Miscellaneous Expense	
	TOTAL	\$-

Plant - Wastewater

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

<u>Act #</u>		Beg Balance	Added during period	Retired during period	Adjustments	End of period balance
351	Organization					\$-
352	Franchises					\$-
353	Land and Land Rights					\$-
354	Structures and Improvements					\$-
355	Power Generation Equipment					\$-
360	Collection Sewers - Force					\$-
361	Collection Sewers - Gravity					\$-
362	Special Collecting Structures					\$-
363	Services to Customers					\$-
364	Flow Measuring Devices					\$-
365	Flow Measuring Installations					\$-
370	Receiving Wells					\$-
380	Treatment and Disposal Equipment					\$-
381	Plant Sewers					\$-
382	Outfall Sewer Lines					\$-
389	Other Plant and Miscellaneous Equipment					\$-
390	Office Furniture and Equipment					\$-
391	Transportation Equipment					\$-
393	Tools, Shop and Garage Equipment					\$ -
395	Power Operated Equipment					\$-
398	Other Tangible Plant					\$ -
	TOTAL	\$-	\$-	\$-	\$-	\$-

Explanation of unusual changes in utility plant during the period:

CIAC & Advances for Construction - Wastewater

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

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

Depreciation - Wastewater

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

			acc dep balance beg	accruals booked to	plant retired charged		acc dep balance
Act #		depreciation expense	of period	acc dep	to acc dep	Adjustments*	end of period
351	Organization						
352	Franchises						
353	Land and Land Rights						
354	Structures and Improvements			\$-			\$ -
355	Power Generation Equipment			\$-			\$ -
360	Collection Sewers - Force			\$-			\$ -
361	Collection Sewers - Gravity			\$-			\$ -
362	Special Collecting Structures			\$-			\$ -
363	Services to Customers			\$-			\$ -
364	Flow Measuring Devices			\$-			\$ -
365	Flow Measuring Installations			\$-			\$ -
370	Receiving Wells			\$-			\$ -
380	Treatment and Disposal Equipment			\$-			\$ -
381	Plant Sewers			\$-			\$ -
382	Outfall Sewer Lines			\$-			\$ -
389	Other Plant and Miscellaneous Equipment			\$-			\$ -
390	Office Furniture and Equipment			\$-			\$-
391	Transportation Equipment			\$-			\$ -
393	Tools, Shop and Garage Equipment			\$-			\$ -
395	Power Operated Equipment			\$-			\$ -
398	Other Tangible Plant			\$-			\$ -
	TOTAL	\$ -	\$-	\$-	\$ -	\$-	\$ -

*Explanation of any adjustments made: