# Oregon Public Utility Commission

## e-FILING REPORT COVER SHEET

COMPANY NAME: Aspen Lakes Utility Co LLC
DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No See If yes, submit a redacted public version (or a cover letter) by email. Submit the confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.
Select report type: RE (Electric) RG (Gas) RW (Water) RT (Telecommunications) RO (Other, for example, industry safety information)
Did you previously file a similar report? No Yes, report docket number:
Report is required by:  Statute  Order  Note: A one-time submission required by an order is a compliance filing and not a report (file compliance in the applicable docket)  Other  (For example, federal regulations, or requested by Staff)
Is this report associated with a specific docket/case? No Yes, docket number: RW 88
List Key Words for this report. We use these to improve search results.
Annual Results of Operations
Send the completed Cover Sheet and the Report in an email addressed to <a href="PUC.FilingCenter@state.or.us">PUC.FilingCenter@state.or.us</a>
Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.





# **ANNUAL RESULTS OF OPERATIONS REPORT**

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

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

#### FOR THE CALENDAR YEAR

2022

#### **COMPANY NAME**

Aspen Lakes Utility Company LLC

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

Aspen Lakes Utility Company LLC

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 in Excel ONLY with formulae intact and any supplementary pages to an email addressed to the following address: puc.filingcenter@puc.oregon.gov

- Interpret all accounting words and phrases in accordance with the USOA.
- Special or unusual entries and all discrepancies must be fully explained. 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 CONTACT RUSS BEITZEL AT 971-209-0533 OR EMAIL AT RUSSELL.BEITZEL@PUC.OREGON.GOV

Aspen Lakes Utility Company LLC

**Complete Address of Reporting Utility** 

Line 1:	16900 Aspen Lakes Drive
Line 2:	
City:	Sisters
State:	OR
Zip:	97759
phone:	541-549-1882
email:	accounting@aspenlakes.com
fax:	541-549-6947
website:	n/a

## Name and title of person responsible for report

Name: Matthew K. Cyrus

Title: Member

Phone: 541-549-3660

Email: matt@aspenlakes.com

## Oath & Signature

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

By clicking this box I affirm the above statement.
--

rioviae the	the following information for the contact person regarding this report								
Name:	ne: Matt K. Cyrus								
Address:	16900 Aspen Lakes Drive, Sisters OR 97759								
Phone:									
Email:									
Provide the	the following information for where the utility's books and records are located								
Name:	e: Aspen Lakes Utility Co. LLC								
Address:	16900 Aspen Lakes Drive, Sisters OR 97	759							
Phone:	541-549-1882								
Email:	accounting@aspenlakes.com								
Provide the	following information of any audit g	roup reviewing records and/	or operations						
Name:									
Address:									
Phone:									
Email:									
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	inal organization of the utility (mont	h, day, year):	11/13/1996						
	inal organization of the utility (mont	h, day, year):	11/13/1996						
Date of orig	inal organization of the utility (mont		11/13/1996						
Date of orig			11/13/1996 Phone #	Email					
Date of orig	following information for all utility o	fficers and directors		Email matt@aspenlakes.com					
Date of orig	following information for all utility o Name Cyrus	fficers and directors  Title	Phone #						
Date of orig  Provide the  Matthew K.	following information for all utility o Name Cyrus us	fficers and directors  Title  Member	Phone # 541-771-4980	matt@aspenlakes.com					
Provide the  Matthew K. O. Keith Cyr	following information for all utility o Name Cyrus us	fficers and directors  Title  Member  Member	Phone # 541-771-4980 541-771-4970	matt@aspenlakes.com N/A					
Provide the  Matthew K. O. Keith Cyr	following information for all utility o Name Cyrus us	fficers and directors  Title  Member  Member	Phone # 541-771-4980 541-771-4970	matt@aspenlakes.com N/A					
Provide the  Matthew K. O. Keith Cyr	following information for all utility o Name Cyrus us	fficers and directors  Title  Member  Member	Phone # 541-771-4980 541-771-4970	matt@aspenlakes.com N/A					
Provide the  Matthew K. O. Keith Cyr	following information for all utility o Name Cyrus us	fficers and directors  Title  Member  Member	Phone # 541-771-4980 541-771-4970	matt@aspenlakes.com N/A					
Provide the  Matthew K. O. Keith Cyr  Pamela K. N	following information for all utility o Name Cyrus us	fficers and directors  Title  Member  Member  Member	Phone # 541-771-4980 541-771-4970 541-771-4979	matt@aspenlakes.com N/A					
Provide the  Matthew K. O. Keith Cyr  Pamela K. N	following information for all utility on Name Cyrus us Mitchell	fficers and directors  Title  Member  Member  Member	Phone # 541-771-4980 541-771-4970 541-771-4979	matt@aspenlakes.com N/A					
Provide the Matthew K. O. Keith Cyr Pamela K. M	following information for all utility on Name  Cyrus us  Mitchell  following information for legal counses	fficers and directors  Title  Member  Member  Member  Member  Member  Title	Phone # 541-771-4980 541-771-4970 541-771-4979  not on utility's general payroll	matt@aspenlakes.com N/A pam@aspenlakes.com					
Provide the Matthew K. O. Keith Cyr Pamela K. M	following information for all utility on Name Cyrus us Mitchell following information for legal couns	fficers and directors  Title  Member  Member  Member  Member	Phone #  541-771-4980  541-771-4970  541-771-4979  not on utility's general payroll  Phone #  503-796-2414	matt@aspenlakes.com N/A pam@aspenlakes.com  Email					
Provide the  Matthew K. O. Keith Cyr Pamela K. M	following information for all utility on Name  Cyrus us  Mitchell  following information for legal counses	fficers and directors  Title  Member  Member  Member  Member  Member  Title  Attorney	Phone #  541-771-4980  541-771-4970  541-771-4979  not on utility's general payroll  Phone #	matt@aspenlakes.com N/A pam@aspenlakes.com					
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	Select bu	siness type	-	Select own	ership type	Select accounting method
	Private/Inve	estor Owned		Partn	ership	accrual
						P, COMPLETE PART A AND PROVIDE
						QUITY IN THE UTILITY AND THE
						PARTS B AND C, AND PROVIDE THE
	-			ARGEST STO	CKHOLDERS AND ALL	OFFICERS AND DIRECTORS. STATE
THE	NUMBER OF	SHARES HE	LD BY EACH.			
Dant	A. Cala Dua		au Dautuauahi			
Part		wner or par	or Partnershi	Matthew K	Cyrus	
			en Drake Ct., S			
1	% interest		40%	JISTELIS ON J	7733	
			yed by comp	any)	l	
		wner or par		O. Keith Cy	rus	
2			126, Sisters (	OR 97759		
	% interest		40%		ı	
	Principal di	uty (if emplo	yed by comp	any)		
	Name of ov	wner or par	tner	Pamela K. I	Mitchell	
3	Address	69339 Hink	de Butte Dr., S	Sisters OR 9	7759	
٦	% interest	or equity	20%			
	Principal d	uty (if emplo	yed by comp	any)		
	Name of ov	wner or par	tner			
	Address	Writer or pur				
4	% interest	or equity				
			yed by comp	anv)		
	i i i i cipai a	acy (ii ciiipic	yea by comp	u.i.y)		
Part	B: Corporat	tion				
			director/office	er		
1	Title					
1 1	Address					
	# shares ov	vned				
	Name of st	ockholder/c	director/office	ar .		
	Title	- Controlació	an ectory office	-1		
2	Address					
	# shares ov	vned				
			1: / 66:			
		ockholder/d	director/office	er		
3	Title					
	Address		1			
	# shares ov	vnea				
	Name of st	ockholder/d	director/office	er		
4	Title					
-	Address					
	# shares ov	vned				
Part	C: Corporat	tion - Share	es Outstandin	ng		
	•			_	ommon Stock	Preferred Stock
			# shares	authorized		
		# 5	hares issued	at year end		
		Par c	r stated value	e per share:		
	Dividends	declared p	er share duri	ng the year:		

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500.00 in any one year, entered into between the company and an affiliated business or financial organization, firm, partnership, or individual. An Affiliated Interest is defined, in part, as every corporation and/or person owning or holding directly or indirectly **5 percent** or more of the voting securities of the utility. For a complete definition of affiliated interest, 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
Aspen Lakes Golf Course LLC	Water - Domestic and Irrigation	12/2/2004	\$	60,147
Aspen Lakes Golf Course LLC	Sewer		\$	8,630
			\$	68,777

#### **Products or Services PURCHASED from Affiliated Interests**

Name of Affiliate	Description of product or service	Contract or Agreement effective date	Cost
Aspen Lakes Golf Course LLC	Office Space and Bookkeeper Services	12/2/2004	\$ 13,200
Wildhorse Meadows	Easement/Royalty	12/2/2004	\$ 10,986
Aspen Lakes Golf Course LLC	Officer, System Operator, Meter Reading		\$ 13,574
Aspen Lakes Golf Course LLC	Postage, Office Supplies, communications, O&M		\$ 1,854
			\$ 39,614

TOTAL \$ 29,163

#### **Explanations or Notes**

	Explanations of Notes					
Wilhorse Meadows cost varies as it is calculated annually on water and sewerrevenue - cash basis						

Aspen Lakes Utility Company LLC

#### **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	-	2	31,000	\$ 990
Metered sales to RESIDENTIAL customers	461.1	88	90	4,462,225	\$ 32,509
Metered sales to COMMERCIAL customers	461.2	2	2	630,840	\$ 3,272
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	83	85	29,153,986	\$ 41,541
Sales for resale	466				
Water Sales to golf course/recreation revenue	467	1	1	142,348,313	\$ 58,247
Special contract/agreement revenue	468				
TOTAL		174	180	176,626,364	\$ 136,559

#### Revenue other than water sales

		Act #	revenues
Forfeited discounts		470	
Miscellaneous service revenues		471	\$ 21,400
Rents from water property		472	
Interdepartmental rents		473	
Other		474	\$ 31,757
Cross Connection sales & services revenues		475	\$ 1,275
	Total		\$ 54,432

Total Operating Revenue \$ 190,990

#### **Average Monthly Consumption and Bill**

		Average Monthly	Average Monthly
		Consumption per	Revenue per
	Act #	customer	customer
Unmetered (flat rate) water sales	460	2583.333333	82.5
Metered sales to RESIDENTIAL customers	461.1	4178.113296	30.43922285
Metered sales to COMMERCIAL customers	461.2	26285	136.3166667
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	28922.60516	41.21095238
Sales for resale	466		
Water Sales to golf course/recreation revenue	467	11862359.42	4853.95
Special contract/agreement revenue	468		

#### Act # TAXES OTHER THAN INCOME TAX

408.11	Property Tax	\$ 1,680
408.12	Payroll Tax	
408.13	Other Tax Other Than Income Tax	
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 1,680

#### 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	. Ś	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	\$ -

Act #		Expens	e amount
601	Salaries and Wages - employees	\$	6,000
603	Salaries and Wages – officers, directors, and majority stockholders	\$	4,500
604	Employee Pensions & Benefits		
610	Purchased Water		
611	Telephone/Communications	\$	672
615	Purchased Power	\$	60,309
616	Fuel for Power Production		
617	Utilities - Other (garbage, natural gas)		
618	Chemicals & testing		
619	Office Supplies (excluding postage)	\$	51
619.1	Postage	\$	558
620	Materials & Supplies (O&M)	\$	2,840
621	Repairs of Water Plant	\$	18,284
631	Contractual Services - engineering		
632	Contractual Services - accounting	\$	7,945
633	Contractual Services - legal	\$	29,665
634	Contractual Services - management		
635	Contractual Services – testing / sampling	\$	14,086
636	Contractual Services – labor		
637	Contractual Services - billing/collections		
638	Contractual Services - meter reading	\$	3,074
639	Contractual Services - other	\$	19,506
641	Rental of Building / Real Property	\$	16,986
642	Rental of Equipment	\$	312
643	Small Tools		
648	Computer and electronic Expenses		
650	Transportation Expenses		
656	Insurance - Vehicle		
657	Insurance – General Liability	\$	4,113
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)	\$	839
668	Conservation Expense		
670	Bad Debt Expense		
671.1	Cross Connection Control Program Expense		
671.2	Cross Connection Testing & Maintenance Services	\$	60
673	Training & Certification Expense		
674	Consumer Confidence Report		
675	Miscellaneous Expense	\$	2,829
	TOTAL	\$	192,628

Aspen Lakes Utility Company LLC

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	Retired during year	<u>Adjustments</u>	End of year 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

Ex	xplanation of unusual changes in utility plant during the year:	

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

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	
<u> </u>	
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:	

Aspen Lakes Utility Company LLC

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

	annual depreciation			plant retired charged		acc dep balance
Act #	<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			Ι.			1.
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 equip			\$ -			\$ -
347 Electronic & computer Equipment			\$ -			\$ -
348 Miscellaneous Equipment			\$ -			\$ -
TOTAL	\$ -	\$ 51,431		\$ -	\$ -	\$ 51,431
xplanation of any adjustments made:						

*Explanation of any adjustments made:		

215	Unappropriated Retained Earnings (beginning of year balance)	\$ (34,322)
_		
435	Balance transferred from income	\$ (11,662)
436	Appropriations of Retained Earnings	\$ -
437	Preferred Stock dividends declared	\$ -
438	Common Stock dividends declared	\$ -
439	Adjustments to Retained Earnings*	
215	Unappropriated Retained Earnings (as of year end)	\$ (45,984)
* Explanat	ion of any adjustments made to Retained Earnings	
	, ,	

Aspen Lakes Utility Company LLC For account information not already entered, please enter amounts below, if applicable.

	and have not as a	1.	
	101 Utility Plant in Service 102 Utility Plant Leased to Others	\$	51,43
	103 Property Held for Future Use		
	104 Utility Plant Purchased or Sold		
-	105 Construction Work in Progress - Commission Approved	s	F1 4
	108 Accumulated Depreciation of Utility Plant in Service 110 Accumulated Amortization of Utility Plant in Service	5	51,43
	114 Utility Plant Acquisition Adjustments		
	115 Accumulated Amortization of Utility Plant Acquisition Adjustments		
er Propert	ty & Investments 121 Nonutility Property		
	122 Accumulated Depreciation and Amortization of Nonutility Property		
	123 Investment in Associated Companies		
-	124 Utility Investments		
	125 Other Investments 127 Other Special Funds		
rent & Acc	crued Assets		
	131 Cash	\$	7,2
	132 Special Deposits 134 Working Funds		
	135 Temporary Cash Investments		
	141 Customer Accounts Receivable	\$	4,8
	142 Other Accounts Receivable		
-	143 Allowance for Uncollectible Accounts (Enter positive) 144 Notes Receivable		
	145 Accounts Receivable from Associated Companies	\$	91,72
	146 Notes Receivable from Associated Companies	\$	137,0
	151 Plant Materials and Supplies		
-	162 Prepayments 171 Accrued Interest Receivable		
	174 Miscellaneous Current and Accrued Assets		
erred Deb	its		
	181 Unamortized Debt Discount and Expense		
-	182 Extraordinary Property Losses 186 Miscellaneous Deferred Debits		
-	190 Accumulated Deferred Income Taxes		
	ILITIES, AND OTHER CREDITS (201-283)		
iity	and a second sec		
	201 Common Stock Issued 204 Preferred Stock Issued	\$	-
	207 Premium on Capital Stock	Ş	
	211 Paid in Capital	\$	127,50
	212 Discount on Capital Stock		
-	213 Capital Stock Expense		
	214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings	\$	(45,9)
	216 Reacquired Capital Stock	,	(45,51
	218 Proprietary Capital		
g Term De			
-	221 Bonds 223 Advances from Associated Companies		
	224 Other Long-Term Debt		
rent and A	Accrued Liabilities		
	231 Accounts Payable	\$	17,5
-	232 Notes Payable 233 Accounts Payable to Associated Companies	Ś	44,19
	234 Notes Payable to Associated Companies	,	44,1.
	235 Customer Deposits		
	236 Accrued Taxes		
	237 Accrued Interest 238 Accrued Dividends		
-	239 Matured Long-Term Debt		
	240 Matured Interest		
	241 Miscellaneous Current and Accrued Liabilities		
E		\$	97,5
erred Cred	fits	\$	97,5
erred Cred	dits 251 Unamortized Premium on Debt		97,5
erred Cred	dits 251 Unamortized Premium on Debt 252 Advances for Construction	\$	97,5
erred Cred	fits 251   Unamortized Premium on Debt 252   Advances for Construction 253   Other Deferred Credits		97,5
E	its 251   Unamortized Premium on Debt 252   Advances for Construction 253   Other Deferred Credits serves 251   Property Insurance Reserve		97,5
E	fits 251   Unamortized Premium on Debt 252   Advances for Construction 253   Other Deferred Credits serves 262   Property Insurance Reserve 262   Injuries and Damages Reserve		97,5:
E	Its 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits serves 261 Property Insurance Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 263 Pensions and Benefits Reserve		97,5
erating Res	Its 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits serves 261 Property Insurance Reserve 262 Injuries and Damages Reserve 262 Injuries and Bamages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves in Ald of Construction in Aid of Construction		97,5:
erating Res	Its 251 Unamortized Premium on Debt 252 Idvances for Construction 253 Other Deferred Credits serves 261 Property Insurance Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves in Aid of Construction 271 Contributions in Aid of Construction 272 Contributions in Aid of Construction 273 Contributions in Aid of Construction 274 Contributions in Aid of Construction 275 Contributions In Aid Office In Inc. In Inc. Inc. Inc. Inc. Inc. Inc	\$	97,5:
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erating Res	its 251   Unamortized Premium on Debt 252   Advances for Construction 253   Other Deferred Credits 255   Other Deferred Credits 256   Property Insurance Reserve 262   Injuries and Damages Reserve 263   Pensions and Benefits Reserve 265   Miscellaneous Operating Reserves 266   Miscellaneous Operating Reserves 267   Miscellaneous Operating Reserves 268   Advances   Operating Reserves 269   Operating Reserves 260   Operating Reserves 261   Operating Reserves 262   Operating Reserves 263   Operating Reserves 264   Operating Reserves 265   Operating Reserves 266   Operating Reserves 267   Operating Reserves 268   Operating Reserves 269   Operating Reserves 269   Operating Reserves 260   Operating Reserves 260   Operating Reserves 261   Operating Reserves 262   Operating Reserves 263   Operating Reserves 264   Operating Reserves 265   Operating Reserves 266   Operating Reserves 267   Operating Reserves 268   Operating Reserves 269   Operating Reserves 269   Operating Reserves 260   Operating Reserves 260   Operating Reserves 261   Operating Reserves 262   Operating Reserves 263   Operating Reserves 265   Operating Reserves 266   Operating Reserves 267   Operating Reserves 268   Operating Reserves 269   Operating Reserves 269   Operating Reserves 260   Operating Reserves 260   Operating Reserves 261   Operating Reserves 262   Operating Reserves 263   Operating Reserves 264   Operating Reserves 265   Operating Reserves 266   Operating Reserves 267   Operating Reserves 268   Operating Reserves 268   Operating Reserves 269   Operating Reserves 260   Operating Reserves 260   Operating Reserves 261   Operating Reserves 262   Operating Reserves 263   Operating Reserves 264   Operating Reserves 265   Operating Reserves 266   Operating Reserves 267   Operating Reserves 268   Opera	\$	97,5:
erating Resemble of the second	Its  251   Unamortized Premium on Debt  252   Advances for Construction  253   Other Deferred Credits  254   Property Insurance Reserve  265   Property Insurance Reserve  266   Injuries and Damages Reserve  267   Penson and Benefits Reserve  268   Miscellaneous Operating Reserves  269   Miscellaneous Operating Reserves  261   Accumulated Amortization of CIAC  272   Accumulated Amortization of CIAC  273   Accumulated Deferred Income Taxes - Accelerated Depreciation  282   Accumulated Deferred Income Taxes - Liberalized Depreciation  283   Accumulated Deferred Income Taxes - Liberalized Depreciation  284   Accumulated Deferred Income Taxes - Liberalized Depreciation  285   Accumulated Deferred Income Taxes - Liberalized Depreciation	\$	97,5:
erating Resemble of the second	Sits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits Serves 261 Property Insurance Reserve 262 Injuries and Benefits Reserve 263 Injuries and Benefits Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 265 Miscellaneous Operating Reserves 265 In aid of Construction 272 Incortizionions in Aid of Construction 272 Accumulated Amortization of CIAC Deferred Income Taxes 281 Accumulated Deferred Income Taxes 282 Accumulated Deferred Income Taxes 283 Accumulated Deferred Income Taxes 2 Uberalized Depreciation 282 Accumulated Deferred Income Taxes 2 Uberalized Depreciation 283 Accumulated Deferred Income Taxes 2 Other 77 PLANT ACCOUNTS (301-348)	\$	97,5:
erating Resemble of the second	Jits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits Serves 261 Property Insurance Reserve 262 Injuries and Damages Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 10 Aid of Construction 2721 Contributions in Aid of Construction 2721 Accumulated Amortization of CIAC Deferred Income Taxes 281 Accumulated Deferred Income Taxes - Accelerated Depreciation 282 Accumulated Deferred Income Taxes - Uberalized Depreciation 283 Accumulated Deferred Income Taxes - Other 17 PLANT ACCOUNTS (301-348) 301 Organization 19 Accumulated Deferred Income Taxes - Other 17 PLANT ACCOUNTS (301-348) 301 Organization 19 Accumulated Deferred Income Taxes - Other 17 PLANT ACCOUNTS (301-348) 301 Organization 19 Accumulated Deferred Income Taxes - Other 17 PLANT ACCOUNTS (301-348) 301 Organization 19 Accumulated Deferred Income Taxes - Other 17 PLANT ACCOUNTS (301-348) 301 Organization 19 Accumulated Deferred Income Taxes - Other 17 PLANT ACCOUNTS (301-348) 301 Organization 19 Accumulated Deferred Income Taxes - Other 17 PLANT ACCOUNTS (301-348) 301 Organization 19 Accumulated Deferred Income Taxes - Other 17 PLANT ACCOUNTS (301-348) 301 Organization 19 Accumulated Deferred Income Taxes - Other 17 PLANT ACCOUNTS (301-348) 301 Organization 19 Accumulated Deferred Income Taxes - Other 17 PLANT ACCOUNTS (301-348) 301 Organization 19 Accumulated Deferred Income Taxes - Other 17 PLANT ACCOUNTS (301-348) 301 Organization 19 Accumulated Deferred Income Taxes - Other 19 Accumulated Deferred Income Taxes	\$ \$ \$	97,5:
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erating Resemble of the second	Its  251 Unamortized Premium on Debt  252 Advances for Construction  253 Other Deferred Credits  262 Injuries and Damages Reserve  262 Injuries and Bamages Reserve  263 Pensions and Benefits Reserve  265 Miscellaneous Operating Reserves  161 Ad of Construction  271 Contributions in Aid of Construction  272 (Accumulated Amortization of CIAC  Deferred Income Taxes  281 Accumulated Deferred Income Taxes - Accelerated Depreciation  282 Accumulated Deferred Income Taxes - Utberalized Depreciation  283 Accumulated Deferred Income Taxes - Other  TY PLANT ACCOUNTS (301-348)  304 Franchises  305 In and and Land Rights  306 Structures and Improvements	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-
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erating Resembles to the state of the state	its   Unamortized Premium on Debt   252   Advances for Construction   253   Other Deferred Credits   Property Insurance Reserve   262   Injuries and Damages Reserve   262   Injuries and Damages Reserve   263   Persona and Benefits Reserve   265   Miscellaneous Operating Reserves   265   Miscellaneous Operating Reserves   265   Miscellaneous Operating Reserves   266   Miscellaneous Operating Reserves   267   Other Deferred Income Taxes   272   Accumulated Amortization of CIAC   272   Accumulated Amortization of CIAC   272   Accumulated Deferred Income Taxes - Accelerated Depreciation   282   Accumulated Deferred Income Taxes - Accelerated Depreciation   283   Accumulated Deferred Income Taxes - Other   274   274   275	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-
erating Resembles to the state of the state	its 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits 257 Advances for Construction 258 Other Deferred Credits 258 Collegian Serve 261 Property Insurance Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 265 Miscellaneous Operating Reserves 266 Inixellaneous Operating Reserves 267 Inixel Advance Construction 271 Contributions in Aid of Construction 272 Accumulated Amortization of CIAC 272 Accumulated Amortization of CIAC 273 Accumulated Deferred Income Taxes - Accelerated Depreciation 284 Accumulated Deferred Income Taxes - Uberalized Depreciation 285 Accumulated Deferred Income Taxes - Other 286 Accumulated Deferred Income Taxes - Other 287 Accumulated Deferred Income Taxes - Other 288 Accumulated Deferred Income Taxes - Other 289 Accumulated Deferred Income Taxes - Other 280 Accumulated Deferred Income Taxes - Other 281 Accumulated Deferred Income Taxes - Other 282 Accumulated Deferred Income Taxes - Other 283 Accumulated Deferred Income Taxes - Other 284 Accumulated Deferred Income Taxes - Other 285 Accumulated Deferred Income Taxes - Other 286 Accumulated Deferred Income Taxes - Other 287 Accumulated Deferred Income Taxes - Other 288 Accumulated Deferred Income Taxes - Other 289 Accumulated Deferred Income Taxes - Other 280 Accumulated Deferred Income Taxes - Other 281 Accumulated Deferred Income Taxes - Other 282 Accumulated Deferred Income Taxes - Other 283 Accumulated Deferred Income Taxes - Other 284 Accumulated Deferred Income Taxes - Other 285 Accumulated Deferred Income Taxes - Other 286 Accumulated Deferred Income Taxes - Other 287 Accumulated Deferred Income Taxes - Other 288 Accumulated Deferred Income Taxes - Other 289 Accumulated Deferred Income Taxes - Other 280 Accumulated Deferred Income Taxes - Other 280 Accumulated Deferred Income Taxes - Other 281 Accumulated Deferred Income Taxes - Other 282 Accumulated Deferred Income Taxes - Other 283 Accumulated Deferred Income Taxes - Other 284 Accumul	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-
erating Resembles to the state of the state	its   Unamortized Premium on Debt   252   Advances for Construction   253   Other Deferred Credits   Property Insurance Reserve   262   Injuries and Damages Reserve   262   Injuries and Damages Reserve   263   Persona and Benefits Reserve   265   Miscellaneous Operating Reserves   265   Miscellaneous Operating Reserves   265   Miscellaneous Operating Reserves   266   Miscellaneous Operating Reserves   267   Other Deferred Income Taxes   272   Accumulated Amortization of CIAC   272   Accumulated Amortization of CIAC   272   Accumulated Deferred Income Taxes - Accelerated Depreciation   282   Accumulated Deferred Income Taxes - Accelerated Depreciation   283   Accumulated Deferred Income Taxes - Other   274   274   275	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-
erating Resembles to the state of the state	its 251 Unamortized Premium on Debt 252 I Advances for Construction 253 Other Deferred Credits serves 261 Property Insurance Reserve 262 Injuries and Damages Reserve 262 Injuries and Bamages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves in Aid of Construction 271 Contributions in Aid of Construction 272 (Contributions in Aid of Construction 272 (Contributions in Aid of Construction 273 (Contributions in Aid of Construction 274 (Contributions in Aid of Construction 275 (Contributions in Aid of Construction 276 (Construction 277) Accumulated Amortization of CIAC 277 (Contributions in Aid of Construction 278 (Construction 279) Accumulated Deferred Income Taxes - Accelerated Depreciation 283 Accumulated Deferred Income Taxes - Other (Franchises 278) Accumulated Deferred Income Taxes - Other (Franchises 279) (Organization 279) (	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	51,43
erating Resembles to the state of the state	its 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits serves 251 Property Insurance Reserve 261 Property Insurance Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 161 in Aid of Construction 272 Incurvation of CIAC 272 Incurvation of CIAC 273 Incurvation of CIAC 274 Accumulated Amortization of CIAC Deferred Income Taxes 281 Accumulated Deferred Income Taxes - Accelerated Depreciation 282 Accumulated Deferred Income Taxes - Unberalized Depreciation 283 Incurvation of CIAC 284 Incurvation of CIAC 285 Incurvation of CIAC 286 Incurvation of CIAC 287 Incurvation of CIAC 288 Incurvation of CIAC 289 Incurvation of CIAC 280 Incurvation of CIAC 281 Accumulated Deferred Income Taxes - Other 283 Incurvation of CIAC 284 Incurvation of CIAC 285 Incurvation of CIAC 286 Incurvation of CIAC 287 Incurvation of CIAC 288 Incurvation of CIAC 289 Incurvation of CIAC 289 Incurvation of CIAC 280 Incurvation of CIAC 280 Incurvation of CIAC 281 Incurvation of CIAC 282 Incurvation of CIAC 283 Incurvation of CIAC 284 Incurvation of CIAC 285 Incurvation of CIAC 286 Incurvation of CIAC 287 Incurvation of CIAC 288 Incurvation of CIAC 289 Incurvation of CIAC 289 Incurvation of CIAC 280 Incurvation of CIAC 280 Incurvation of CIAC 281 Incurvation of CIAC 282 Incurvation of CIAC 283 Incurvation of CIAC 284 Incurvation of CIAC 285 Incurvation of CIAC 286 Incurvation of CIAC 286 Incurvation of CIAC 287 Incurvation of CIAC 288 Incurvation of CIAC 289 In	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	51,4:
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erating Resembles to the state of the state	its  251 Unamortized Premium on Debt  252 Advances for Construction  253 Other Deferred Credits  262 Injuries and Damages Reserve  261 Property Insurance Reserve  262 Injuries and Bamages Reserve  263 Pensions and Benefits Reserve  265 Miscellaneous Operating Reserves  161 Ad of Construction  271 Contributions in Aid of Construction  272 I. Contributions in Aid of Construction  273 Contributions in Aid of Construction  274 Accumulated Amortization of CIAC  275 Deferred Income Taxes  281 Accumulated Deferred Income Taxes - Accelerated Depreciation  282 Accumulated Deferred Income Taxes - Uberaltized Depreciation  283 Accumulated Deferred Income Taxes - Other  17 PLANT ACCOUNTS (301-348)  301 Organization  302 Franchises  303 Lond and Land Rights  304 Structures and Improvements  305 Collecting and Impounding Reservoirs  306 Lakes, River and Other Intakes  307 Wells and Springs  308 Inflitration Galleries and Tunnels  309 Supply Mains  310 Power Generation Equipment  310 Pumping Equipment  311 Pumping Equipment  312 Mater Treatment Equipment  313 Inamission and Distribution Mains  314 Meters and Meter Installations  315 Hydrants  316 Backflow Prevention Devices  316 Backflow Prevention Devices	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-
erating Resembles to the state of the state	its 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits 258 Persions and Benefits Reserve 261 Iproperty Insurance Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 265 Miscellaneous Operating Reserves 267 Insurance Property Insurance Construction 271 Contributions in Ald of Construction 272 Accumulated Amortization of CIAC 272 Accumulated Deferred Income Taxes - Accelerated Depreciation 281 Accumulated Deferred Income Taxes - University Operation 282 Accumulated Deferred Income Taxes - University Operation 283 Accumulated Deferred Income Taxes - Other 284 Accumulated Deferred Income Taxes - Other 285 Parachises 286 Operation Operation Operation 287 Accumulated Deferred Income Taxes - Other 288 Accumulated Deferred Income Taxes - Other 289 Accumulated Deferred Income Taxes - Other 280 Accumulated Deferred Income Taxes - Other 281 Accumulated Deferred Income Taxes - Other 282 Accumulated Deferred Income Taxes - Other 283 Accumulated Deferred Income Taxes - Other 284 Accumulated Deferred Income Taxes - Other 285 Accumulated Deferred Income Taxes - Other 286 Accumulated Deferred Income Taxes - Other 287 Accumulated Deferred Income Taxes - Other 288 Accumulated Deferred Income Taxes - Other 289 Accumulated Deferred Income Taxes - Other 280 Accumulated Deferred Income Taxes - Other 281 Accumulated Deferred Income Taxes - Other 282 Accumulated Deferred Income Taxes - Other 283 Accumulated Deferred Income Taxes - Other 284 Accumulated Deferred Income Taxes - Other 285 Accumulated Deferred Income Taxes - Other 286 Accumulated Deferred Income Taxes - Other 287 Accumulated Deferred Income Taxes - Other 288 Accumulated Deferred Income Taxes - Other 289 Accumulated Deferred Income Taxes - Other 289 Accumulated Deferred Income Taxes - Other 280 Accumulated Deferred Income Taxes - Other 281 Accumulated Deferred Income Taxes - Other 282 Accumulated Deferred Income Taxes - Other 283 Accumulated Deferred Income Taxes - Other 284 Ac	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	51,4:

	345	Power Operated Equipment	\$	
		Communication Equipment	\$	
		Computer & electronic Equipment	\$	-
ICOME A		Miscellaneous Equipment 5 (404-434)	\$	-
tility Ope				
	400	Operating Revenue	\$	190,99
		Operating Expenses	\$	192,62
		Depreciation Expense Amortization of Utility Plant Acquisition Adjustment	\$	
	407	Amortization Expense (no CIAC)		
		Taxes Other than Income	\$	1,68
		Income Taxes	\$	15
	410	Provision for Deferred Income Taxes - Debit Provision for Deferred Income Taxes - Credit	\$	
		Investment Tax Credit	Ş	
	413	Income from Utility Plant Leased to Others		
	414	Gain/Loss from Utility Property Sales	\$	-
	415	Revenues from Merchandising, Jobbing, and Contract Work		
		Cost and Expenses of Merchandising, Jobbing, and Contract Work Interest and Dividend Income		
		Nonutility Income		
		Nonutility Expenses		
		Extraordinary Income		
		Extraordinary Deductions		
axes Appli		Nonutility Income and Deductions  Taxes Other than Income - Nonutility	e	
		Income Taxes - Nonutility	Ś	
		Provision for Deferred Income Taxes - Debit - Nonutility	\$	
		Provision for Deferred Income Taxes - Credit - Nonutility	\$	-
terest Ex				
		Interest Expense Americanies of Debt Dissourt and Expense	\$	8,19
		Amortization of Debt Discount and Expense Amortization of Premium on Debt		
etained E		Account (435-439)		
	435	Balance Transferred from Income	\$	(11,66
		Appropriations of Retained Earnings		
		Preferred Stock Dividends Declared Common Stock Dividends Declared	\$	-
		Adjustment to Retained Earnings	\$	
PERATING		UE ACCOUNTS (460-475)		
		Unmetered Water Revenue	\$	99
		1 Metered Sales to Residential Customers	\$	32,50
		2 Metered Sales to Commercial Customers 3 Metered Sales to Industrial Customers	\$	3,27
		4 Metered Sales to Public Authorities	Ś	
		5 Metered Sales to Multiple Family Dwellings	\$	
		1 Public Fire Protection	\$	-
		2 Private Fire Protection	\$	-
		Other Sales to Public Authorities	\$	41.5
		Sales to Irrigation Customers Sales for Resale	\$	41,5
		Interdepartmental Sales	\$	58,24
		Special Contract/Agreement Revenue	\$	
	_	Forfeited Discounts	\$	
		Miscellaneous Service Revenues Rents From Water Property	\$	21,40
		Interdepartmental Rents	\$	
		Other Water Revenues	\$	31,75
		Cross Connection Sales & Services Revenues	\$	1,27
		AINTENANCE EXPENSE ACCOUNTS (601-675)		
ource of S		d Expenses	\$	6,0
	603	Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders	\$	4,5
		Employee Pensions and Benefits		
	004		\$	-,5.
	610	Purchased Water	\$	-
	610 611	Purchased Water Telephone/Communications	\$	- - 67
	610 611 615	Purchased Water Telephone/Communications Purchased Power	\$ \$	- 6
	610 611 615 616	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production	\$ \$ \$ \$	- - 67
	610 611 615 616 617	Purchased Water Telephone/Communications Purchased Power	\$ \$	- - 67
	610 611 615 616 617 618 619	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage)	\$ \$ \$ \$ \$ \$	- 6 60,3( - -
	610 611 615 616 617 618 619	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage	\$ \$ \$ \$ \$ \$ \$	- - 60,30 - - - - - 5
	610 611 615 616 617 618 619 619.1	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies	\$ \$ \$ \$ \$ \$ \$ \$ \$	- - 60,30 - - - - - 51
	610 611 615 616 617 618 619 619.1 620 621	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Regairs to Water Plant	\$ \$ \$ \$ \$ \$ \$	- - 60,30 - - - - - 51
	610 611 615 616 617 618 619 619.1 620 621 631	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - 60,30 - - - - - 5: 2,84 18,21
	610 611 615 616 617 618 619 619.1 620 621 631 632	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Accounting Contractual Services - Legal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - 60,30 - - - - -
	610 611 615 616 617 618 619 619.1 620 621 631 632	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Management Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 66 60,34 
	610 611 615 616 617 618 619.1 620 621 631 632 633 634	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Legal Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Legal Contractual Services - Testing-Sampling	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 66 60,34 
	610 611 615 616 617 618 619.1 620 621 631 632 633 634 635	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Management Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 66 60,34 
	610 611 615 616 617 618 619 620 621 631 632 633 634 635 636	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Offer Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Regineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Leg	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	- 6 6 60,34 
	610 611 615 616 617 618 619 619.1 620 621 631 632 633 634 635 636 637	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Fingineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal Contractual Services - Hanagement Fees Contractual Services - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
	610 611 615 616 617 618 619 619.1 620 621 631 632 633 634 635 636 637 638	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Regairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Testing-Sampling Contractual Services - Testing-Sampling Contractual Services - Testing-Sampling Contractual Services - Testing-Collections Contractual Services - Bulling-Collections Contractual Services - Bulling-Collections Contractual Services - Meter Reading Contractual Services - Unber Rental of Bulliding/Real Property	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
	610 611 615 616 617 618 619 620 621 631 632 633 634 635 636 637 638 639 641	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Meter Reading Contractual Services - Meter Reading Contractual Services - Other Rental of Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
	610 611 615 616 617 618 619 619.1 620 621 631 632 633 634 635 636 637 638 639 641	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Regairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Testing-Sampling Contractual Services - Testing-Sampling Contractual Services - Testing-Sampling Contractual Services - Testing-Collections Contractual Services - Bulling-Collections Contractual Services - Bulling-Collections Contractual Services - Meter Reading Contractual Services - Unber Rental of Bulliding/Real Property	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
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	610 611 615 616 616 616 617 618 819 91 619 91 91 91 91 91 91 91 91 91 91 91 91 9	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Regairs to Water Plant Contractual Services - Regineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Wanagement Fees Contractual Services - Testing/Sampling Contractual Services - Weter Reading Contractual Services - Weter Reading Contractual Services - Weter Reading Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
	610 611 615 616 616 617 618 818 619 91 619 619 619 619 619 619 619 619	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Legal Contractual Services - Services - Legal Contractual Services - Services - Legal Contractual Services - Other Contractual Services - Other Contractual Services - Meter Reading Contractua	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
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	610 611 611 611 611 611 611 611 611 611	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Regairs to Water Plant Contractual Services - Engineering Contractual Services - Regineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Other 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 - Vehicle Insurance - Vehicle Insurance - Other Neuroland Services - Amortization of Rate Case Expense Regulatory Commission Expense - Other Regulatory Commission Expense - Other Water Resource Conservation Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	66.30 60.33 60.33 60.33 60.33 60.33 60.35
	610 611 611 615 616 616 617 618 619 619 619 619 619 619 619 619 619 619	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Regairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Hosping Contractual Services - Other Contractual Services - Other Contractual Services - Hosping Contractual Services - Hosping Contractual Services - Other Renal of Building/Real Property Renal of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Transportation Expenses Insurance - General Liability Insurance - Workman's Compensation Insurance - Other Regulator Oxide Merchanis Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Regulatory Commission Expense - Other Water Resource Conservation Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	66.60,33
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	610 611 611 615 616 616 617 618 618 619 619 619 619 619 619 619 619 619 619	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Regairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Legal Contractual Services - User Contractual Services - User Contractual Services - User Contractual Services - Water Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - User Contractual Services - Water Reading Contractual Services - Water Contrac	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	66.30 60.33 60.33 60.33 60.33 60.33 60.35
	6100 6111 6111 6111 6111 6111 6111 6111	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Regairs to Water Plant Contractual Services - Angineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Amongment Fees Contractual Services - Amongment Fees Contractual Services - Amongment Fees Contractual Services - Wanagement Fees Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - General Liability Insurance - Other Under Resource - General Liability Insurance - Other Water Resource Conservation Expense Regulatory Commission Expense - Chter Water Resource Conservation Expense Bad Oebt Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	66 60,34 60,34 55 55 55 52,88 18,21 14,01 3,00 14,01 16,91 1

Aspen Lakes Utility Company LLC
Notes and explanations:

400	Operating Revenue	\$	190,990
			_
401	Operating Expenses	\$	192,628
403	Depreciation Expense	\$	-
406	Amortization of Utility Plant Acquisition Adjustment	\$	-
407	Amortization Expense	\$	-
408	Taxes Other Than Income Taxes (total)	\$	1,680
409	Income Taxes	\$	150
410.1	Provision for Deferred Income Taxes - debit	\$	-
411.1	Provision for Deferred Income Taxes - credit	\$	-
412	Investment Tax Credit	\$	-
413	Income From Utility Plant Leased to Others	\$	-
419	Interest & Dividend Income	\$	-
427	Interest Expense	\$	8,194
428-429	Amortization of Premium/Discount on Debt	\$	-
414	Gains/Losses From Utility Property Disposition (net)	\$	-
433-434	Extraordinary Income/deductions (net)	\$	-
	NET UTILITY OPERATING INCOME	\$	(11,662)
421	Nonutility Income	\$	-
415	Revenue From Merchandising, Jobbing, & Contracts	\$	-
			_
426	Nonutility Expense	\$	-
408.2	Nonutility Taxes Other Than Income Tax	\$	-
409.2	Nonutility Income Taxes	\$	-
410.2	Nonutility Deferred Income Taxes	\$	-
411.2	Nonutility Provision for Deferred Income Taxes Credit	\$	-
416	Cost & Expense of Merchandising, Jobbing, Contracts	\$	-
	Net Income	\$	(11,662)

Aspen Lakes Utility Please do not submit to PUC until figures are balanced.

	ricase do not submit to roe until figures are	
101	Utility Plant in Service (excluding CIAC)	\$ 51,431
	Accumulated Depreciation & Amortization	\$ 51,431
100 110	Subtotal	<u> </u>
	oubtota.	Y
102-104	Other Utility Plant	\$ -
	Commission Approved Construction Work in Progress (CWIP)	\$ -
	Commission Approved Utility Plant Acquisition Adjustments	\$ -
	Accumulated Amortization of Commission Approved Acquisition Adjustments	\$ -
	Accumulated Deferred Income Taxes (asset)	\$ -
	Subtota	
	Net Utility Plant	<u> </u>
131	Cash	\$ 7,249
132	Special Deposits	\$ -
141-142	Accounts Receivable	\$ 4,869
143	Accumulated Provision for Uncollectible Accounts	\$ -
144	Notes Receivable	\$ -
145-146	Accounts & Notes Receivable from Associated Companies	\$ 228,801
	Materials & Supplies Inventory	\$ -
133-135 & 162-174	Miscellaneous Current & Accrued Assets & Prepayments	\$ -
	Net Current & Accrued Assets	\$ \$ 240,918
181-186	Deferred Debits	\$ -
	Total Assets	\$ \$ 240,918
	Advances for Construction	\$ -
	CIAC	\$ -
272	Accumulated Amortization of CIAC	\$ -
	Net CIAC & Advances for Construction	\$ -
	Nonutility Property	\$ -
	Accumulated Depreciation & Amortization (Nonutility)	\$ -
123-127	Miscellaneous Nonutility Investments	\$ -
	Nonutility Plant & Investment	: \$ -
224 224		_
	Long-Term Debt	\$ -
	Accounts Payable	\$ 17,553
	Notes Payable	\$ -
	Accounts Payable to Affiliated Companies	\$ 44,193
	Notes Payable to Affiliated companies	\$ -
	Customer Deposits Accrued Taxes	\$ -
		\$ -
	Accrued Interest Miscellaneous Current and Accrued Liabilities	\$ 97,594
230-241		
	Liabilities	\$ 159,339
251	Premium on Unamortized Debt	\$ -
	Other Deferred Credit	\$ -
	Reserves	\$ -
201 203	Other	
	Other	7
281	Accumulated Deferred Income Taxes-Accelerated Amortization	\$ -
	Accumulated Deferred Income Taxes-Liberalized Depreciation	\$ -
	Accumulated Deferred Income Taxes-Other	\$ -
200		\$ -
	Total Liabilities	
		,
201	Common Stock Issued	\$ -
204	Preferred Stock Issued	\$ -
207	Premium on Capital Stock	\$ -
211	Other Paid in Capital	\$ 127,563
	Discount on Capital Stock	\$ -
	Capital Stock Expense	\$ -
213		¢ _
	Appropriated Retained Earnings	\$ -
214	Appropriated Retained Earnings Unappropriated Retained Earnings	\$ (45,984)
214 215		
214 215 216	Unappropriated Retained Earnings	\$ (45,984)
214 215 216	Unappropriated Retained Earnings Reacquired Capital Stock	\$ (45,984) \$ - \$ -
214 215 216	Unappropriated Retained Earnings Reacquired Capital Stock Proprietary Capital (Proprietorships & Partnerships Only)	\$ (45,984) \$ - \$ -
214 215 216	Unappropriated Retained Earnings Reacquired Capital Stock Proprietary Capital (Proprietorships & Partnerships Only)	\$ (45,984) \$ - \$ - \$ \$ \$ 81,580

Operating Revenues		Assets & Other Debits		
Flat Rate	\$ 990	Utility Plant	\$	51,431
Metered - Residential	\$ 32,509	Less: Depreciation & Amortization Reserve	\$	51,431
Metered - Commercial	\$ 3,272	Other Property & Investments	\$	7,249
Irrigation (including golf courses)	\$ 99,788	Materials and Supplies	\$	-
Fire Protection	\$ -	Other Current & Accrued Assets	\$	233,670
Other Sales of Water	\$ -	Deferred Debits	\$	-
Other Operating Revenue	\$ 54,432	Total Assets & Other Debits	\$	240,918
Total Operating Revenues	\$ 190,990			
		Liabilities & Other Credits		
Operating Expenses		Capital/Common Stock	\$	127,563
Purchased Water	\$ -	Retained Earnings	\$	(45,984)
Purchased Power	\$ 60,309	Long-Term Debt	\$	-
Water Treatment	\$ 14,086	Customer Deposits	\$	-
Supplies and Expenses	\$ 29,260	Other Current & Accrued Liabilities	\$	159,339
Repairs of Plant	\$ 18,284	Advances for Construction	\$	-
Administrative & General	\$ 70,690	Other Deferred Credits	\$	-
Total Operating Expenses	\$ 192,628	Contributions in Aid of Construction	\$	-
		Accumulated Deferred Income Taxes	\$	-
Other Revenue Deductions		<b>Total Liabilities &amp; Other Credits</b>	\$	240,918
Depreciation & Amortization	\$ -			
Operating Income Taxes	\$ 150	Average Number of Customers		
Other Operating Taxes	\$ 1,680	Flat Rate		2
Uncollectible Revenue/Bad Debt Expense	\$ <u>-</u>	Metered - Residential		90
<b>Total Revenue Deductions</b>	\$ 1,830	Metered - Commercial		2
Total Expenses and Deductions	\$ 194,459	Irrigation (including golf courses)		86
		Fire Protection		-
Other Income	\$ -	Other		-
Interest on Long-Term Debt		Total Customers	· · · · · · · · · · · · · · · · · · ·	180
Other Interest Charges	\$ 8,194			
Other Income Deductions	\$ -			
Net Operating Income (or Loss)	\$ (11,662)			