EXHIBIT G

Accounting and Financial Information

All of Mountain Sewer's accounting and financial information and documents, including check register, general ledger, financial statements, balance sheets, etc., have been provided to the Division of Public Utilities in connection with the Division's review and audit of Mountain Sewer's books and records earlier this year. The Division completed the review and audit in January, 2012. If any further accounting and financial information is needed, Mountain Sewer will comply with all requests for such information to the extent that such information exists or is available to Mountain Sewer and is relevant to this rate case.

Information on the utility plant, including acquisition date, cost, expected useful life, etc., is provided in Exhibit H. Information on accumulated depreciation is provided in the attached worksheets in this Exhibit G.

Mountain Sewer has financed certain expenses with a line of credit, which Mountain Sewer is in the process of converting to a loan. The expenses financed with this loan include all emergency system repairs made since August, 2011; all repairs necessary to restore the sewer service to a safe, adequate, and reliable level; payment of all past due accounts payable and obligations; and professional fees for the costs of the rate case and the other matters before the Commission. The terms of this loan are \$215,000 principal, 60 month tem, 6.2% interest per annum.

The portion of the loan expense attributed to professional fees for the rate case and matters before the Commission will be amortized through the rates, while the remainder of the loan expense attributed to system repairs and expenses will be paid for through a special assessment.

Mountain Sewer Corporation General Rate Case G1. Customer Information 4/2/2012

Customer Information

				9,	, 100	Ţ	2012 (proj	inclod	2013 (projected)	liected)	2014 (projected)	piected)
	202	9	2010	2	707		1d) 2102	Jeerca)	idi oroz	Jones,		
								7	T-4-1 Vees	1000.000	Total	1000
	Total Voar-	Effliant	Total Year-	Effluent	Total Year-	Effluent	lotal Year-	ETIUent	lotal rear- Clifficent	Haning	lotal real-	Hand
	- Car									- T	1	L
	T S	Collected	Full	Collected	End	Collected	End	Collected	ENG	Collected	בעם	nalpallop
Describion	2	Collected	1					1 - 1 - 2		Annahan.	The state of the s	(0)00/
	O. Compton	(a)col	Ciretomore	(nais)	Customers	(dals)	Customers	(dals)	Customers	galsi	Cusioners	idaisi
	CUSIONERS	1000										

Customers:									
Catalogue Control Cinfomers	119	6120410	119	5410212	127	6152895	128	6201343	ı
entral - collinected customers	2				1		2.4		
ostici Otendhy Cuetomere	111	0	-	0	22	0	34	0	- 1
elillai - otaliuby custollisis				0,0	007	200 027 0	700	£ 204 242	
(Central Collected)	230	6.120.410	230	5,410,212	182	6,152,695	102	0,201,040	- 1
follers / Enlineric Collected		-1.6-16-							•

52 182

6,249,791

53 182

Mountain Sewer Corporation General Rate Case G2. Rate Schedule 4/6/2012

Special Assessment \$

11

Proposed Rate Schedule

	j	System I	Expense	Usage Expense			Special
	Description	Fixed Expenses	Capital Reserves	Usage Expense	Standard Rate	Standby Rate	Assessment*
1		all customers	all customers	connected customers	connected customers	unconnected customers	connected customers
2	Residential - Connected Customers	\$ 12.14	\$ 12.26	\$ 32.67	\$ 57.06	N/A	\$25.24
3	Residential - Standby Customers	\$ 12.14	\$ 12.26	N/A	N/A	\$ 24.40	N/A

1,299.21 one time charge if monthly option not selected

Connection Fee	\$ 5,000.00	one time fee per connection
Hookup Fee	\$ 300.00	one time fee per connection
Turn On Fee	\$ 100.00	per occurrence
Late Fee	18%	per annum on outstanding balance

* If the customer chooses the monthly payment option.

Mountain Sewer Corporation General Rate Case G3. Assets and Depreciation 4/2/2012 Assets and Depreciation Schedule

MOUNTAIN SEWER CORPORATION Assets and Depreciation Schedule 2011 General Rate Case

	•	(a)	(p)	(0)	70	ŝ		200.000	A STATE OF THE STA		5		,	2044			
					20	2010		T T T T T T T T T T T T T T T T T T T	22								ŀ
NARUC Account Number	Description	Beginning Asset Balance	Additions to Assets	Retirement / Deletions to Assets	Ending Asset Balance	Depreciation Rate *	Annual Depreciation Expense	Prior Year's Accumulated Depreciation	Total Accumulated Depreciation	Beginning Asset Balance	Additions to Assets	Retirement / Deletions to Assets	Ending Asset Balance	Depreciation Rate *	Annual Depreciation Expense	Prior Year's Accumulated Depreciation	Total Accumulated Depreciation
+																	
+	-																
353	land and land Rights	\$ 77.760.00			\$ 77,760.00					\$ 77,760.00			\$ 77,760,00				
_	מונת מונת במונת ואמונים	,								ı Sə							
353.01 We	Water Rights	*															
+	Depreciable								- 1						- 1	- 1	
354 Str	Structures and Improvements	\$ 804,717,00			\$ 804,717.00	2.9%	\$ 23,337.00	\$ 522,735.00	\$ 546,072.00	\$ 804,717,00			\$ 804,717.00	2.9%	\$ 23,337,00	\$ 546,072,00	\$ 569,409,00
355 Po	Power Generation Equipment				- \$	2.0%	- 9						,	2.0%	,		
Г	Collecting Sewers - Farce					2.9%							<i>p</i>	2.9%	,		
	Collecting Sewers - Gravity					4.0%			1	-			,	4.0%			, ,
10	Special Collecting Structures					4.0%							,	4.0%		,	
1 8	Service to Customers					2.0%								2.0%			
Ę	Flow Measuring Devices				,	9.0%			S	i			A (9.0%		,	,
ᄩ	Flow Measuring Installations				· •	2.0%			- 8					5.0%		,	, .
2	Reuse Services					2.0%			- 8				0 0	3.0%	,	,	, ,
l 🖁	Reuse Meters and Meter Installations					3.3%							9 6	0.0.0	,	9 6	9 6
1 22	Receiving Wells				. 8	2.0%							,	2,0%	,	9 6	9 6
١٩	Pumping Equipment					3.3%	Ì		,				9 6	2000	7 0		
ĕ	Reuse Distribution Reservoirs					2.6%			,	, ·			n 4	2.0%			9 69
č	Reuse Transmission and Distribution Systems					2.4%		444.0000	411 650 00	\$ 111 EEG OO			\$ 111,659,00	2.6%		\$ 111 659.00	\$ 111,659.00
Ē	Treatment and Disposal Equipment	\$ 111,659.00			\$ 111,659.00	2.0%		00.800,111	1				69	9.0%	S	1	
ã	Plant Sewers					7867			65	. 5			.,	4.8%	· ·		· •
T	Outfall Sewer Lines				, ,	12 9%								12.9%		\$	\$
389	Other Plant and Miscellaneous Equipment					20%				69				2.0%			. \$
ő i	Office Furniture and Equipment					6.3%			69	· ·			8	6.3%		•	· ·
F	Transportation Equipment					%0.6			·	69				9.0%	\$ -	٠ 😓	•
<u> </u>	Stores Equipment					%0.6			69				\$	9.0%	\$ -	\$ -	69
4	Tools, Shop, and Garage Equipment				,	%0.6			69				φ.	8.0%	\$ -		٠
Т	Laboratory Equipment					%0.6			69	. 49				9.0%			
T	Power Operated Equipment					%0.6			69	-				%0'6	1		\$
٦	Communication Equipment					200			· •	. 8	\$ 16,723.62		\$ 16,723.62	80.6	\$ 1,505,13	- \$	\$ 1,505,13
	Miscellaneous Equipment				40 254 00	2.0%	4 733 00	15 166 00	\$ 15,899.00	\$ 19.251.00			\$ 19,251.00	%0'6	\$ 1,733.00	\$ 16,899.00	\$ 18,632,00
388	Other Tangible Equipment	00.162,81 \$			00.103,01			1 1	1 1						1 1	00 027 630 00	204 206 42
Ę	TOTALS flees I and and Water Rights)	\$ 935,627,00	· ·	69	\$ 935,627.00		\$ 25,070.00	\$ 649,560.00	\$ 674,630.00	\$ 93	\$ 16,723.62	ь о	\$ 952,350,62		\$ 25,575.13	\$ 6/4,630.00	1.602,107 €
2	ושרק (ובים רמוום מוום היים יים יים וים ו															•	•

* The Depreciation Rate is calculated based on the Averages Service Life and any applicable Net Salvage Value per R746-332

Mountain Sewer Corporation General Rate Case G3. Assets and Depreciation 4/2/2012

MOUNTAIN SEWER CORPORATION Assats and Depreciation Schedule 2011 General Rate Case

		(a)	Ξ	(s)	8	(n)	(x)	(w)	(×)	(y)	(z)	(aa)	(ab)	(ac)	(pe)	(ae)	(af)
		Mary September 1997			2012 (projected)	lected)			Section of the sectio				2013 (projected)	cted)			3
NARUC Account Number	C Description	Beginning Asset Balance	Additions to Assets	Retirement / Deletions to Assets	Ending Asset Balance	Depreciation D. Rate *	Annual Expense Depreciation	Prior Year's Accumulated A Depreciation	Total Accumulated Depreciation	Beginning A	Additions to De	Retirement / Er	Ending Asset Di	Depreciation Rate	Annual Depreciation A Expense	Prior Year's Accumulated A Depreciation D	Total Accumulated Depreciation
	Non-Depreciable								1				0000				
353	Land and Land	\$ 77,760.00			\$ 77,760.00				74	\$ 77,760.00		20 (17,760.00				
353.01	1							+		,	+	A					
													-				
		\$ 904 747 00			\$ 804 717 00	2.9%	23,337,00 \$	569,409.00	\$ 592,746.00	\$ 804,717.00		\$	804,717.00	2.9% \$	\$ 23,337.00 \$	592,746.00 \$	616,083.00
354	Т	\$ 804,(17,00			1	T		١				\$		2.0%		1	-
355	Т	,			,	T				,		S	•	2.9% \$			•
360	П					T		1	٠	,		\$		4.0%	•	-	1
361		,				T	,		-	,		S	•	4.0%	-		•
362					1					- \$		w		2.0%	-	- 1	
363										-		49	•		•		,
364	Flow Measuring Devices	9 0					50			- 49		S	,		•	· ·	•
363	Т					\$ %0'9	\$	•	. 49	,		49	•		-	,	t
999	Т					3.3%	\$ -	-		1		€5	•		-	1	-
38					69	2.0% \$						ь	1		•	,	
2 2	T				69	3.3%	- *	•	- 49			¢	-		-	•	
5		, ,				2.6%	\$,				49	-	٦	•		,
374	Reuse Distribution Reservoirs	9 64							\$	· •		60		1	•	•	
3/5	П	\$ 111 659 00			\$ 111,659,00			\$ 111,659.00	\$ 111,659.00	\$ 111,659.00		w	111,659.00	7		\$ 111,659.00 \$	111,659.00
380	Dent Sawere					9.0%	·	,	•	- 5		40	-				'
182	Г	s						1		· ·		00		T	-		
389		49			. \$	1	1	1	•			99 6	1	12.9%	-		•
390	Office Furniture and Equipment	69				1			,	, ,	+	9 6		Ī			,
391		69				6.3%	0 0					69					,
392	T	8			,	Ť		1				69		T			
393	Ì					T						*	-		٠		
394	T	,			9 6	T				69		**		8.0%		\$ - \$	·
395	Т	, ,			, ,		,			1		s	•	8.0%	٠		•
386	1	6 16 773 63	614 500 00		\$ 31 223 62	T	\$ 2.810.00 \$	1,505,13	\$ 4,315,13	\$ 31,223.62		\$	31,223.62	9.0%	\$ 2,810,00	\$ 4,315.13 \$	7,125.13
397	Т	\$ 10,723.02	1		ı	Ī	619.00		19,251.00	\$ 19,251.00		\$	19,251.00	8.0%		\$ 19,251.00 \$	19,251.00
865	Other Langible Equipment	0.102,01			1 1										00 177 00	707 074 40	754 440 43
	TOTALS (less Land and Water Rights)	\$ 952,350.62	\$ 952,350.62 \$ 14,500.00		\$ 966,850,62	37	\$ 26,766.00 \$	5,13	2	20.62	A	-	"		20,141,00	0 (21,311.10	
		101	104a	104b	101			108	108	101	104a	104b	101			108	108

* The Depreciation Rate is calculated based on the Averages t

Revenue Requirement Calculations

Line Description Explanatory Description Explanatory Description Explanatory Description Description Description Explanatory Description Descrip		Revenue	Requirement C	alculations				
Description		(2)	(b)	(c)	(4)	(e)	Test Year (f)	(a)
Description		(a)	(6)	(0)		os (exhausomataris)		Grade and Company to the company of
Description	Lina		Explanatory		Income	Adjustments	Results of	
Part		Description						Revenue
File Rate Revenues		.	1	Number				Requirement
Standby Ferrenues	1	REVENUES						
Section Sect		Flat Rate Revenues		521	31,416	2,376	33,792	87,648
Second Revenues - General Contonners				521	-	-	-	15,810
Manurud Reuse Reverses	4	Measured Revenues		522		-	-	
Total Operating Revenue	5	Flat Rate Reuse Revenues - General Customers		540	-	-	-	
SAMERIA SANGER - OTTO Employees [1] 701 - 6,500 6,60	6	Measured Reuse Revenues		541		<u> </u>	<u> </u>	
O Contraction Expenses 11 701 - 6,500 6,500 6,500 5,500	7	Total Operating Revenue			31,416	2,376	33,792	103,643
Salaries & Wages - Olines Finderion and Majority Stockholders	8	EXPENSES						
13 Saleries & Wages - Officers Directors and Majority Stockholders 704	9	Operating Expenses:						
2	10	Salaries & Wages - Office Employees	[1]		-	6,600	6,600	6,600
Variance Vestiment Treatment	11	Salaries & Wages - Officers, Directors and Majority Stockholders			-	-	-	-
14 Sudge Removel Expense 715	12	Employee Pensions & Benefits			-	-	-	
For the process 2 715	13	Purchased Wastewater Treatment			-	-	-	-
Fuel for Power Production	14	Sludge Removal Expense			-		-	
	15	Purchased Power	[2]		2,573	2,827	5,400	5,400
Materials and Supplies	16	Fuel for Power Production			1 -	-	-	1 - 1
Contractual Services - Engineering [5] 731	17	Chemicals		ı	-			
Contractual Services - Accounting [6] 732 2.225 728 1,500	18	Materials and Supplies	[4]	ı	-			
Contractual Services - Legal 17	19	Contractual Services - Engineering	[5]	731	1 -			
Contractual Services - Testing	20	Contractual Services - Accounting	[6]	732	2,225			
Contractual Services - Testing 9	21	Contractual Services - Legal	[7]	733	-	1,500		
Contractual Services - Other [9] 736 43,324 (41,024) 2,300 2,300 2,300 2,500	22	Contractual Services - Management Fees	[8]	734	7,323	16,677	24,000	24,000
Rental of Equipment	23	Contractual Services - Testing		735	-	-	-	-
Rental of Equipment	24	Contractual Services - Other	[9]	736	43,324	(41,024)	2,300	2,300
Transportation Expense 750	25	Rental		741	-	-	-	- 1
Transportation Expense 750 756 758 757 757 757 757 758 759	26	Rental of Equipment		742	-	-	-	1 -
Insurance - Vehicle	27			750	-	-	-	-
Insurance - Worker's Compensation [10] 758 2,863 9,337 12,000 12,000		· ·		756	-	-	-	l - i
Insurance - Worker's Compensation 758 759 2,863 9,337 12,000	29	Insurance - General Liability		757	-	-	-	1 - 1
Insurance - Other		•		758	-	-	-	
11,656 1		·	[10]	759	2,663	9,337	12,000	12,000
Regulatory Commission Expense - Amortization of Rate Case Expense [11] 766 - 11,656 11,656 11,656 13,656 13,656 14,656		Advertising Expenses		760	-		-	-
Regulatory Commission Expense - Other			[11]	766	-	11,656	11,656	11,656
35 Bad Debt Expense			[12]	767	-	-	-	1 - 1
Miscellaneous Expense				770	1 -	-	-	- 1
Total Operating Expenses G0.019 11,547 71,566 71,566 71,566 36 Operating Income Before Interest and Taxes G28,603 G37,774 32,078 32,			[13]	775	1,911	1,849	3,760	3,760
Other Expenses [14]	37				60,019	11,547	71,566	71,566
Depreciation Expense	38	Operating Income Before Interest and Taxes			(28,603)		(37,774	32,078
Depreciation Expense	39	Other Expenses				,		
Interest Expense			[14]	403	25,070	1,696	26,766	i - [
Federal Income Tax [16] 409 - 139 139			[15]	427	_	-	-	1 - 1
State Income Tax			[16]	409	-	139	139	139
A			1	409	-	46	46	46
Total Other Expenses 25,070 6,081 31,151 4,385				408	-	4,200	4,200	4,200
NET OPERATING INCOME (53,673) (6,081) (68,925) 27,692					25,070	6,081	31,151	4,385
NET OPERATING INCOME (53,673) (6,081) (68,925) 27,692		·		1				
48 49 RETURN ON RATE BASE 50 Assets (Utility Plant in Service + Intangibles) 51 Accumulated Depreciation (674,630) (53,341) (727,971) (727,971) 52 Land and Land Rights and Water Rights (77,760) - (77,760) (77,760) 53 Depreciation Reserve [19]		NET OPERATING INCOME	:		(53,673)	(6,081)	(68,925	27,692
RETURN ON RATE BASE 1,013,387 31,224 1,044,611 1,044,6				1				
Assets (Utility Plant in Service + Intangibles)		RETURN ON RATE BASE		1				j
Accumulated Depreciation (674,630) (53,341) (727,971) (727,971)			1	1	1,013,387	31,224	1,044,611	1,044,611
Capital Reserve Account Capital Reserve		, ,		1	(674,630)	(53,341)	(727,971	(727,971)
Depreciation Reserve [19]			I					
Contributions in Aid of Construction (CIAC) [20] (381,000) - (381,000) (381,000)			[19]		1 -	-	-	1 - 1
Total Rate Base Total Rate		•			(381,000	, -	(381,000	(381,000)
Total Rate Base 8,823 8,823 57 Rate of Return 10,5% 10,5								
Total Reserve Account Tota		<u>. </u>			,,,,,			
58 RETURN ON RATE BASE 926 926 59 CAPITAL RESERVES 26,766 26,			1		1			
59 60			<u> </u>					
60 CAPITAL RESERVES 61 Capital Reserve Account 62			1		-			
61 Capital Reserve Account 26,766 26,766 62		CAPITAL RESERVES	1		1			1
62				1	1		26,760	26,766
		p						
		TOTAL REVENUE REQUIREMENT						103,643

65								
66	Allocation of Fixed and Usage Expenses							
67			O&M	Depreciation	Interest	Taxes	Return on RB	Total
68	Allocate a portion as fixed expenses?		у	у	n	у	n .	
69	Total expenses from Above		71,566	-	-	4,200	926	
70	Portion of Expenses allocated as Fixed Expenses:	35%	25,048	-	-	1,470	-	26,518
71	Portion of Expenses allocated as Usage Expenses:	65%	46,518	-		2,730	926	50,174

Mountain Sewer Corporation General Rate Case G5. Revenue Requirement Notes 4/2/2012

Revenue Requirement Calculation Explanatory Notes

Explanatory note	Description
[1]	See Test Year Projections
[2]	See Test Year Projections
[3]	See Test Year Projections
[4]	See Test Year Projections
[5]	See Test Year Projections
[6]	Annual recurring accounting fees incurred by Mountain Sewer.
[7]	Annual recurring legal fees incurred by Mountain Sewer unrelated to the rate case.
[8]	Management fee for Ray Bowden. This fee is expected to increase 5% annually.
[9]	See Test Year Projections
[10]	Mountain Sewer has been advised that flooding incident will cause an increase in rates.
[11]	Mountain Sewer has incurred legal costs to prepare, file, and pursue the general rate case (Docket No. 11-097-03), and to respond to the customers' Complaint (Docket No. 11-097-01). Because Mountain Sewer did not have an established reserve or sufficient operating funds to pay these costs, it financed these costs with a bank loan with a repayment term of 60 months at 6.2% interest. The monthly principal and interest payments related to these PSC proceedings are amortized over the 5-year term. The legal fees were paid for out of the proceeds of the same loan used to pay other repairs and expenses, but the legal fee component has been taken out of the special assessment and included in the rates instead. These legal fees include fees already incurred and a reasonable amount projected to complete the rate case.
[12]	The legal fees associated with the complaint filed by the customers against Mountain Sewer (Docket No. 11-097-01) are included in [11] above. The Commission has conducted all proceedings on all Mountain Sewer matters jointly. The different dockets are not easily separable and many of the issues overlap.
[13]	See Test Year Projections
[14]	Mountin Sewer does not seek to recover the depreciation expense to recover the original cost of the sewer system.
[15]	No interest expense remains on the long term debt held by Mountain Sewer at 12% annual interest on principal balance of \$457,000. The loan terms required payments of 90% of available cash at year end; no payments have been made up to this point. Mountain Sewer has entered into an agreement with Valley Enterprise to credit the connection fee for VEI's 66 lots against the outstanding principal and interest due on the note. The 2012 bank loan expense is allocated between the special assessment (and thus not part of the revenue requirement) and the rate case expense.
[16]	Predicted income taxes based on 15% federal and 5% state income tax rates.
[17]	See Test Year Projections
[18]	Predicted income taxes based on 15% federal and 5% state income tax rates.
[19]	Reserves are collected and maintained in the Capital Reserve Account
[20]	The product of the connection fee of \$3,000 per connection times 127 connected customers.
[21]	45 days of cash needed for operating expenses.

Mountain Sewer Corporation General Rate Case G6. Test Year Projections 4/2/2012

		Test Year		& Loss (Auc	ust 2011 thr	ough Februa	Data - Profit & Loss (August 2011 through February 2012) & Projected Monthly P&I	ojected Mon	hly P&L				
	Evnlanatory Notes						Actual						Projected
	Correlation	11-Jul	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Totals	Average	(Monthly)
Income:							0000	0000	000	90.20	000 010 02	0.7	¢E 74E 00
Sewer Services			\$4,280.00	\$2,288.00	\$2,544.00	\$4,590.00	\$3,910.88	\$2,683,28	\$2,430.00	95/00	423,012.27	40,100.30	00.0
Standby Faes			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$940.00
Total Income			\$4,280.00	\$2,288.00	\$2,544.00	\$4,590.00	\$3,910.99	\$2,893.28	\$2,430.00	\$376.00	\$23,312.27	\$3,108.30	\$6,655.00
Expenses:											0000	1000	
Bank Service Charges	N/A		\$250.00					\$250.00	0 0100	111111111111111111111111111111111111111	\$500.00	400.07	00 011
Clerical/Administration	Σ		\$696.00	\$710.00	\$623.67	\$523.35	\$455.04	\$489.20	\$678.31	\$557.00	\$4,732.63	4031.02	\$550.00
Engineering Fees	[2]				\$398.75						\$388.75	455.17	\$100.00
Inclination Expense	[2]	\$10,480.73									\$10,480.73	\$1,397.43	\$1,000.00
Insulance Expense	A/N							\$155.25			\$155.25	\$20.70	
Interest Expense	wolad you as			\$6,997.50	\$2,988.24	\$1,917.00	\$26,260.00	\$5,160.00	\$1,160.00	\$960.00	\$45,442.74	\$6,059.03	\$437.50
Maintenance/Connact Labor	[4]		\$100.92	\$188.07							\$288.99	\$38.53	\$50.00
Oilice outplies	121 [2]												\$250.00
Professional Fees - Standard							\$26,749.00			\$23,251.00	\$50,000.00	\$6,666.67	\$971,30
Professional Fees - Rate Case						\$5.794.00					\$5,794.00	\$772.53	\$350.00
Keal Property Taxes	[10]		\$534 19		\$757.18	\$99.52		\$126.20	\$274.17	\$277.38	\$2,068.64	\$275.82	\$450.00
Power	13		3	\$30.09	\$46.48	\$116.80	\$82.55	\$82.54	\$47.20		\$405.66	\$54.09	\$80.00
lelephone & Internet Expense											100		\$2,000.00
Management ree	[4]												\$75.00
Postage													
					00.10	10 011 04	47.07	000000	42 450 60	COE OAE AA	4420 267 30	416 025 65	\$6 242 RD
Total Expenses		\$10,480.73	\$1,581.11	\$7,925.66	\$4,814.32	\$8,450.67	\$55,540,53	\$6,263.13	\$4,133.00	44.0,040,44		20.00	00:010:04
			- 1	100 100	100000000000000000000000000000000000000	160 000 001	100 000 100 000 000 (60 000 000) (60 000 000) (60 000 000)	162 260 041	\$270.32	(\$24 669 AA)	\$270 32 (\$24 669 44) (\$96 965 12) (\$12 927 35)	(\$12 927 35)	\$341.20
Net Income		(\$10,480.73)	\$2,698.89	(\$5,537.55)	\$2,270.32	(43,000.01)	(442,000,000)	(40,000,04)	46.0.0	100001-00	1-1-00010001	(AAL 1=A(=1 A)	2

		Annual
Maintenance/Contract Labor	Frequency	Expense
Chemicals for weeds [3]	Summer	\$150.00
	Twice/year	\$400.00
	•	\$1,000.00
1 iff Station Inspections [13]	Monthly	\$700.00
· ·		\$100.00
nks	Monthly	\$1,000.00
		\$600.00
		\$300.00
Misc.		\$1,000.00
Total Annual Expense		\$5,250.00
Monthly Expense		\$437.50

Mountain Sewer Corporation General Rate Case G7. Special Assessment 4/2/2012

Special Assessment Calculations

Check #	Items completed	Memo	Cost
	Net operating loss (July 11-Mar 12, 2012)	From profit & loss (Test Year Projections)	\$ 96,955.12
	IS&S Excavating	Install cleanouts/repair sewer lines	\$ 21,876.67
	ConRock	Material & equipment-billed turn-arounc	\$ 10,945.51
1037	S&S Excavating	2 manhole installations	\$ 16,723.62
1060	Great Basin Engineering	Grading & site improvements	\$ 1,115.25
	Total		\$147,616.17

Item	Remaining items to be done/paid	Memo	Cost
1	Stainless Steel Screer		\$ 14,500.00
2	Replace discharge flanges in sump		\$ 13,000.00
3	Upgrade alarm system		\$ 6,400.00
	Rebuild Blowers		\$ 4,500.00
	Rebuild Damage Blower Control Pane		\$ 1,156.00
6	Replace or repair airline valve:		\$ 1,200.00
7	Drain upper pond, repair blowers		\$ 4,500.00
8	Refurbish old Fly gt pumps		\$ 790.00
9	Reroute storm water drainage manhole		\$ 1,000.00
10	Complete dump station Roto Mill materials		\$ 4,103.08
11	Past Due Accounting Fees to Lynn Wood		\$ 6,215.00
13	Operating Loss	March	\$ 4,000.00
	Loan Closing Costs	60 months @ 6.2%	\$ 5,000.00
		(borrow \$200,000)	
	Total - remaining items		\$ 66,364.08
	Total		\$213,980.25
	Overage allowance		\$ 1,019.75
	Total (Loan Amount)		\$215,000.00
	Total for Special Assessment (excludes legal fees	for rate case)	\$165,000.00
	Number of Active Connections		\$ 127.00
	Special Assessment per connection		\$ 1,299.21
	Mountain Sewer Monthly payments over 60 months		\$ 3,205.28
	Monthly Payment per connection		\$ 25.24

INCOME STATEMENT (Profit and Loss)

	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(h)
	Description	Explanatory	NARUC Account	2010 Dollar	2011 Dollar	2012 Dollar Amounts	2013 Dollar Amounts	2014 Dollar Amounts
	Description	notes	Number	Amounts	Amounts	(projected)	(projected)	(projected)
1	UTILITY OPERATING REVENUES							
	Operating Revenues:	f43	504	C 24 445 00	[A]	\$ 67.452.29	\$ 88,333.22	\$ 89,017.98
	Flat Rate Revenues	[1] [2]	521 521		\$ - \$ -		\$ 88,333.22 \$ \$ 15,516.75 \$	•
	Standby Fee Revenues	12-1	522		s -	•		\$ -
	Measured Revenues Flat Rate Reuse Revenues - General Customers		540		\$ -		\$ - :	\$ -
	Measured Reuse Revenues		541	s -	s <u>-</u>	s -	s -	\$
8	Total Operating Revenues:			\$ 31,416.00	\$ -	\$ 77,333.25	\$ 103,849.98	\$ 104,241.96
9	and a company of the second se							
10	Cost of Goods Sold:			_	_			
11	Salaries & Wages - Office Employees		701 703		\$ - \$ -		\$ 6,600.00 \$ -	\$ 6,600.00 S -
	Salaries & Wages - Officers, Directors and Majority Stockholders		703 704		ş - S -	-	•	\$ - \$ -
13 14	Employee Pensions & Benefits Purchased Wastewater Treatment		710		\$ -	*	-	s -
	Sludge Removal Expense		711		\$ -	\$ -	s -	\$ -
	Purchased Power	[3]	715	\$ 2,573.00	s -	\$ 5,400.00	\$ 5,670.00	\$ 5,953.50
	Fuel for Power Production		716		\$ -	-	-	\$ -
18	Chemicals		718	T .	\$ -		•	\$ 150.00
19	Materials and Supplies		720		\$ -	•	\$ 1,500.00	
20	Contractual Services - Engineering		731	'	\$ - s -	\$ 1,200.00 \$ 1,500.00		\$ 1,200.00 \$ 1,500.00
21	Contractual Services - Accounting		732 733		\$ - \$ -			\$ 1,500.00 \$ 1,500.00
22	Contractual Services - Legal	[4]	733 734	l	• ,- \$ -			\$ 26,460.00
23 24	Contractual Services - Management Fees Contractual Services - Testing	1.73	735	· ·	\$ -	\$ 24,000.00		\$ -
25	Contractual Services - Testing Contractual Services - Other	[5]	736	1	\$ -			\$ 2,535.75
26	Rental		741		\$ -	\$ -		\$ -
27	Rental of Equipment		742		s -	\$ -	*	\$ -
28	Transportation Expense		750		\$ -	\$ -	•	\$ -
29	Insurance - Vehicle		756		\$ -	\$ -	*	\$ -
30	Insurance - General Liability		757	s -	\$ -	\$ -	-	s -
31	Insurance - Worker's Compensation		758	\$ -	\$ -	\$ - \$ 12,000.00		\$ - \$ 12,000.00
32	Insurance - Other		759 760	\$ 2,663.00	\$ - \$ -	\$ 12,000.00 \$ -		\$ 12,000.00 \$ -
33	Advertising Expenses Regulatory Commission Expense - Amortization of Rate Case Expense	[6]	766	s -	s -		•	\$ 11,655.56
34 35	Regulatory Commission Expense - Other	[[0]	767	s -	s -	\$ -		\$ -
36	Bad Debt Expense		770	s -	\$ -	\$ -	\$ -	\$ -
37	Miscellaneous Expense		775	\$ 1,911.00	\$ -	\$ 3,760,00	\$ 3,760.00	\$ 3,760.00
		•	1	\$ 60,019.00	s -	\$ 71,565.56	\$ 73,150.56	
- 38	Total Cost of Good Sold:							\$ 74,814.81
38 39	Total Cost of Good Sold: GROSS PROFIT / (LOSS):			\$ (28,603.00)			\$ 30,699.42	
	GROSS PROFIT / (LOSS):			\$ (28,603.00)	\$ -	\$ 5,767.68	\$ 30,699.42	\$ 29,427.15
			l			\$ 5,767.68	\$ 30,699.42 (i)	\$ 29,427.15 (i)
	GROSS PROFIT / (LOSS):	Explanatory notes	NARUC Account Number	\$ (28,603.00)	\$ -	\$ 5,767.68	\$ 30,699.42	\$ 29,427.15
39	GROSS PROFIT / (LOSS):	Explanatory	Account	\$ (28,603.00) (c) 2010 Dollar	(e)	\$ 5,767.68 (g) 2012 Dollar Amounts	\$ 30,699.42 (i) 2013 Dollar Amounts	\$ 29,427.15 (i) 2013 Dollar Amounts (projected)
Line	GROSS PROFIT / (LOSS): (a) Description	Explanatory	Account Number 403	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00	\$ - (e) 2011 Dollar Amounts	\$ 5,767.68 (g) 2012 Dollar Amounts (projected)	\$ 30,699.42 (i) 2013 Dollar Amounts (projected)	\$ 29,427.15
Line No.	GROSS PROFIT / (LOSS): (a) Description Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments	Explanatory	Account Number 403 406	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ -	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ -	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ - \$	\$ 29,427.15
Line No. 40 41 42 43	GROSS PROFIT / (LOSS): (a) Description Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expense	Explanatory	Account Number 403 406 407	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ - \$ -	(e) 2011 Dollar Amounts \$ - \$ - \$ -	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ - \$	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$
Line No. 40 41 42 43 44	GROSS PROFIT / (LOSS): (a) Description Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expense Taxes Other Than Income	Explanatory	403 406 407 408	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ - \$ - \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ -	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ - \$ 4,200.00
Line No. 40 41 42 43 44 45	GROSS PROFIT / (LOSS): (a) Description Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expense Taxes Other Than Income Income Taxes	Explanatory	403 406 407 408 409	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ - \$ - \$ - \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ - \$ \$ \$ - \$ \$ - \$ \$ \$ - \$ \$ - \$ \$ \$ - \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00 \$ 185.29	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ \$ 4,200.00 \$ 185.29	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$
Line No. 40 41 42 43 44 45 46	GROSS PROFIT / (LOSS): (a) Description Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expense Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes	Explanatory	403 406 407 408	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ - \$ - \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ -	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ - \$ - \$ 4,200.00 \$ 185.29
Line No. 40 41 42 43 44 45	GROSS PROFIT / (LOSS): (a) Description Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expense Taxes Other Than Income Income Taxes	Explanatory	403 406 407 408 409 410	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ - \$ - \$ - \$ - \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ 5 -	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ - \$ - \$ + 4,200.00 \$ 185.29 \$	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ -	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$
Line No. 40 41 42 43 44 45 46 47 48	Other Expenses: Description Other Expenses Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expense Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes Provision For Deferred Income Taxes Investment Tax Credits	Explanatory	403 406 407 408 409 410 411	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ 5 - \$ 4,200.00 \$ 185.29 \$ - \$ - \$	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00 \$ 185.29 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ \$ - \$ \$ \$ 4,200.00 \$ \$ 185.29 \$ \$ -
Line No. 40 41 42 43 44 45 46 47	GROSS PROFIT / (LOSS): (a) Description Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expense Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes Provision For Deferred Income Taxes Provision For Deferred Income Taxes	Explanatory	403 406 407 408 409 410 411 412	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00 \$ 185.29 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00 \$ 185.29 \$ - \$ \$ \$ - \$ \$ \$ -	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$
40 41 42 43 44 45 46 47 48 49	GROSS PROFIT / (LOSS): (a) Description Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expense Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes- (CREDIT) Investment Tax Credits Allowance for Funds Used During Construction	Explanatory	403 406 407 408 409 410 411 412 420	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00 \$ 185.29 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ \$ - \$ - \$ \$ - \$ \$ 5 - \$ \$ \$ 5 - \$ \$ 5 - \$ \$	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ - \$ \$ - \$ \$ - \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ \$ 5 - \$ \$ 5 - \$ \$ \$ 5 - \$ \$ 5 - \$ \$ \$ 5 - \$ \$ 5 - \$ \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ \$ 5 - \$ \$ \$ \$ 5 - \$ \$ \$ \$ 5 - \$ \$ \$ \$ 5 - \$ \$ \$ \$ \$ 5 - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
40 41 42 43 44 45 46 47 48 49 50	GROSS PROFIT / (LOSS): (a) Description Other Expenses; Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expense Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes Provision For Deferred Income Taxes Allowance for Funds Used During Construction Miscellaneous Non-Utility Expenses	Explanatory notes	403 406 407 408 409 410 411 412 420 426 427 435	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ 5 4,200.00 \$ 185.29 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ \$ - \$ \$ - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 6 - \$ \$ 7 - \$ \$ 7 - \$ \$ 7 - \$ \$ 8 - \$ \$ 8 - \$ \$ 8 - \$ \$ 9 - \$ \$ 9 - \$ \$ 9 - \$ \$ 185.29	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 38,463.35 \$ - 5
40 41 42 43 44 45 46 47 48 49 50	Other Expenses: Description Other Expenses Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expense Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes Investment Tax Credits Allowance for Funds Used During Construction Miscellaneous Non-Utility Expenses Interest Expense Balance Transferred From Income Appropriations of Retained Earnings	Explanatory notes	403 406 407 408 409 410 411 412 420 426 427 435 436	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ 4,200.00 \$ 185.29 \$ - \$ - \$ - \$ 25,642.23 \$ - \$ -	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ -	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ \$ - \$ - \$ \$ 5 - \$ \$ 7 - \$ \$ 7 - \$ \$ 7 - \$ \$ 7 - \$ \$ 8 - \$ \$ 9 - \$ \$ 9 - \$ \$ 185.29 \$ \$ 185.20 \$ \$
40 41 42 43 44 45 46 47 48 49 50 51 52 53	Citer Expenses: Description Other Expenses: Depreciation Expenses Amortization Expenses Amortization Expense Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes Provision For Deferred Income Taxes (CREDIT) Investment Tax Credits Allowance for Funds Used During Construction Miscellaneous Non-Utility Expenses Interest Expense Balance Transferred From Income Appropriations of Retained Earnings Dividends Declared - Preferred Stock	Explanatory notes	403 406 407 408 409 410 411 412 420 426 427 435 436 437	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ 5	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ \$ - \$ \$ - \$ \$ 5 - \$ \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ \$ - \$ - \$ \$ 38,463.35 \$ - \$ \$ - \$ - \$ \$ - \$ - \$ \$ 38,463.35 \$ - \$ \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ \$ - \$ -
Line No. 40 41 42 43 44 45 56 51 52 53 54 55	GROSS PROFIT / (LOSS): (a) Description Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expense Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes Provision For Deferred Income Taxes- (CREDIT) Investment Tax Credits Allowance for Funds Used During Construction Miscellaneous Non-Utility Expenses Interest Expense Balance Transferred From Income Appropriations of Retained Earnings Dividends Declared - Preferred Stock Dividends Declared - Common Stock	Explanatory notes	Account Number 403 406 407 408 409 410 411 412 420 426 427 435 436 437 438	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00 \$ 185.29 \$ - \$ 5	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ \$ - \$ - \$ \$ 5 - \$ \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ \$ 5 - \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ \$ 5 - \$ \$ \$ \$ 5
Line No. 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expense Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes Provision For Deferred Income Taxes Provision For Deferred Income Taxes- (CREDIT) Investment Tax Credits Allowance for Funds Used During Construction Miscellaneous Non-Utility Expenses Interest Expense Balance Transferred From Income Appropriations of Retained Earnings Dividends Declared - Preferred Stock Dividends Declared - Common Stock Adjustments to Retained Earnings	Explanatory notes	403 406 407 408 409 410 411 412 420 426 427 435 436 437	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ 5	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ \$ - \$ \$ - \$ \$ 5 - \$ \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ \$ - \$ - \$ \$ 38,463.35 \$ - \$ \$ - \$ - \$ \$ - \$ - \$ \$ 38,463.35 \$ - \$ \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ \$ - \$ -
Line No. 40 41 42 43 44 45 56 57	GROSS PROFIT / (LOSS): (a) Description Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expense Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes Provision For Deferred Income Taxes- (CREDIT) Investment Tax Credits Allowance for Funds Used During Construction Miscellaneous Non-Utility Expenses Interest Expense Balance Transferred From Income Appropriations of Retained Earnings Dividends Declared - Preferred Stock Dividends Declared - Common Stock	Explanatory notes	Account Number 403 406 407 408 409 410 411 412 420 426 427 435 436 437 438	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ + 2,000.00 \$ 185.29 \$ - \$ - \$ - \$ - \$ \$ -	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ \$ - \$ - \$	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ \$ -
Line No. 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expense Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes Provision For Deferred Income Taxes Provision For Deferred Income Taxes- (CREDIT) Investment Tax Credits Allowance for Funds Used During Construction Miscellaneous Non-Utility Expenses Interest Expense Balance Transferred From Income Appropriations of Retained Earnings Dividends Declared - Preferred Stock Dividends Declared - Common Stock Adjustments to Retained Earnings	Explanatory notes	Account Number 403 406 407 408 409 410 411 412 420 426 427 435 436 437 438	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ + 2,000.00 \$ 185.29 \$ - \$ - \$ - \$ - \$ \$ -	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ \$ - \$ - \$	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ \$ -
Line No. 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 66 57	Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expense Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes Provision For Deferred Income Taxes Provision For Deferred Income Taxes- (CREDIT) Investment Tax Credits Allowance for Funds Used During Construction Miscellaneous Non-Utility Expenses Interest Expense Balance Transferred From Income Appropriations of Retained Earnings Dividends Declared - Preferred Stock Dividends Declared - Common Stock Adjustments to Retained Earnings	Explanatory notes	Account Number 403 406 407 408 409 410 411 412 420 426 427 435 436 437 438	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ + 2,000.00 \$ 185.29 \$ - \$ - \$ - \$ - \$ \$ -	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ \$ - \$ - \$	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ \$ -
Line No. 40 41 42 43 44 45 46 47 7 48 8 49 50 51 55 56 57 58 59	Description Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expense Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes Provision For Deferred Income Taxes- (CREDIT) Investment Tax Credits Allowance for Funds Used During Construction Miscellaneous Non-Utility Expenses Interest Expense Balance Transferred From Income Appropriations of Retained Earnings Dividends Declared - Preferred Stock Dividends Declared - Common Stock Adjustments to Retained Earnings Total Other Expenses	Explanatory notes	Account Number 403 406 407 408 409 410 411 412 420 426 427 435 436 437 438	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ -	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00 \$ 185.29 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Line No. 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 69	Description Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization of Utility Plant Acquisition Adjustments Amortization Expense Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes Provision For Deferred Income Taxes Provision For Deferred Income Taxes- (CREDIT) Investment Tax Credits Allowance for Funds Used During Construction Miscellaneous Non-Utility Expenses Interest Expense Balance Transferred From Income Appropriations of Retained Earnings Dividends Declared - Preferred Stock Dividends Declared - Common Stock Adjustments to Retained Earnings Total Other Expenses Other Income:	Explanatory notes	403 406 407 408 409 410 411 412 420 426 427 435 436 437 438 439	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ 5 - \$	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ -	\$ 29,427.15 (1) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$
Line No. 40 41 42 44 45 46 47 48 49 50 51 52 53 54 55 66 57 58 59 60 61	Citer Expenses: Description Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expense Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes Investment Tax Credits Allowance for Funds Used During Construction Miscellaneous Non-Utility Expenses Interest Expense Balance Transferred From Income Appropriations of Retained Earnings Dividends Declared - Preferred Stock Dividends Declared - Common Stock Adjustments to Retained Earnings Total Other Expenses Other Income: Interest and Dividend Income Non-Utility Income Guaranteed Revenues	Explanatory notes	Account Number 403 406 407 408 409 410 411 412 420 426 427 435 436 437 438 439	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ 5 4,200.00 \$ 185.29 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ \$ - \$ - \$ \$ - \$ \$ 5 -	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ -
Line No. 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 57 58 69 60 61 62 63 64	Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expenses Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes Interest Expense Balance Transferred From Income Appropriations of Retained Earnings Dividends Declared - Preferred Stock Dividends Declared - Common Stock Adjustments to Retained Earnings Total Other Expenses Other Income: Interest and Dividend Income Non-Utility Income Guaranteed Revenues Other Miscellaneous Wastewater Revenues - Connection Fees	Explanatory notes	403 406 407 408 409 410 411 412 420 426 427 435 436 437 438 439	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ - \$ \$ - \$ \$ 25,642.23 \$ - \$ - \$ \$ 5 - \$ \$ \$ 5 - \$ \$ 5 - \$	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 5 -	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00 \$ 185.29 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Line No. 40 41 42 43 44 45 56 57 58 56 67 57 68 60 61 62 63 64 65	Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expenses Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes Interest Expense Balance Transferred From Income Appropriations of Retained Earnings Dividends Declared - Preferred Stock Dividends Declared - Common Stock Adjustments to Retained Earnings Other Income: Interest and Dividend Income Non-Utility Income Guaranteed Revenues Other Miscellaneous Wastewater Revenues - Connection Fees Other Miscellaneous Wastewater Revenues - Special Assessment	Explanatory notes	403 406 407 408 409 410 411 412 420 426 427 435 436 437 438 439	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ - \$ - \$ \$ - \$	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00 \$ 185.29 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ \$ 4,200.00 \$ 185.29 \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 5 - \$ \$	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00 \$ 185.29 \$ - \$ - \$ - \$ - \$ - \$ - \$ 38,463.35 \$ - \$ - \$ - \$ 42,848.64 \$ 5 - \$ 5,000.00 \$ 38,463.35
Line No. 40 41 42 43 44 45 46 47 755 56 63 66 66	Citer Expenses: Description Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expense Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes- (CREDIT) Investment Tax Credits Allowance for Funds Used During Construction Miscellaneous Non-Utility Expenses Interest Expense Balance Transferred From Income Appropriations of Retained Earnings Dividends Declared - Preferred Stock Dividends Declared - Common Stock Adjustments to Retained Earnings Total Other Expenses Other Income: Interest and Dividend Income Non-Utility Income Guaranteed Revenues Other Miscellaneous Wastewater Revenues - Connection Fees Other Miscellaneous Wastewater Revenues - Special Assessment Reuse Revenues from Other Systems	Explanatory notes	Account Number 403 406 407 408 409 410 411 412 420 426 427 435 436 437 438 439	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00 \$ 185.29 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ -	\$ 29,427.15 (1) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00 \$ 185.29 \$ - \$ - \$ - \$ - \$ 5
Line No. 40 41 42 43 44 45 46 47 7 8 49 50 51 52 53 54 65 67 68 66 67	Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expenses Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes Interest Expense Balance Transferred From Income Appropriations of Retained Earnings Dividends Declared - Preferred Stock Dividends Declared - Common Stock Adjustments to Retained Earnings Other Income: Interest and Dividend Income Non-Utility Income Guaranteed Revenues Other Miscellaneous Wastewater Revenues - Connection Fees Other Miscellaneous Wastewater Revenues - Special Assessment	Explanatory notes	403 406 407 408 409 410 411 412 420 426 427 435 436 437 438 439	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ - \$ - \$ \$ - \$	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00 \$ 185.29 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ -	\$ 29,427.15 (1) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00 \$ 185.29 \$ - \$ - \$ - \$ - \$ 5
Line No. 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 66 67 68	Citer Expenses: Description Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expense Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes- (CREDIT) Investment Tax Credits Allowance for Funds Used During Construction Miscellaneous Non-Utility Expenses Interest Expense Balance Transferred From Income Appropriations of Retained Earnings Dividends Declared - Preferred Stock Dividends Declared - Common Stock Adjustments to Retained Earnings Total Other Expenses Other Income: Interest and Dividend Income Non-Utility Income Guaranteed Revenues Other Miscellaneous Wastewater Revenues - Connection Fees Other Miscellaneous Wastewater Revenues - Special Assessment Reuse Revenues from Other Systems	Explanatory notes	403 406 407 408 409 410 411 412 420 426 427 435 436 437 438 439	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00 \$ 185.29 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ -	\$ 29,427.15 (1) 2013 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00 \$ 185.29 \$ - \$ - \$ - \$ - \$ 5
Line No. 40 41 42 43 44 45 46 47 75 55 56 57 58 59 60 61 62 63 66 67	Description Other Expenses: Depreciation Expenses Amortization of Utility Plant Acquisition Adjustments Amortization Expenses Taxes Other Than Income Income Taxes Provision For Deferred Income Taxes Interest Expense Balance Transferred From Income Appropriations of Retained Earnings Dividends Declared - Preferred Stock Dividends Declared - Common Stock Adjustments to Retained Earnings Other Income: Interest and Dividend Income Non-Utility Income Guaranteed Revenues Other Miscellaneous Wastewater Revenues - Connection Fees Other Miscellaneous Wastewater Revenues - Special Assessment Reuse Revenues from Other Systems Total Other Income	Explanatory notes	403 406 407 408 409 410 411 412 420 426 427 435 436 437 438 439	\$ (28,603.00) (c) 2010 Dollar Amounts \$ 25,070.00 \$ -	\$ - (e) 2011 Dollar Amounts \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 5,767.68 (g) 2012 Dollar Amounts (projected) \$ - \$ - \$ - \$ 4,200.00 \$ 185.29 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 30,699.42 (i) 2013 Dollar Amounts (projected) \$ -	\$ 29,427.15 (i) 2013 Dollar Amounts (projected) \$ -

Mountain Sewer Corporation General Rate Case G9. Income Statement Notes 4/2/2012

Pro Forma Income Statement Explanatory Notes

Explanatory note	Description
[A]	The books for 2011 have not been closed yet. When the income statement for 2011 is completed, a copy will be provided if requested by the Division.
[1]	Projected revenue based on implementation of new monthly rates for connected customers, assuming interim rates effective May 15, 2012. Includes capital reserves fee revenues.
[2]	Projected revenue based on implementation of new monthly rates for standby customers, assuming interim rates effective May 15, 2012. Includes capital reserves fee revenues.
[3]	Power costs expected to increase 5% annually due to rising power costs and increased power consumption from new system connections.
[4]	Management fee estimated to increase 5% annually.
[5]	Predicted costs for other contractual services (primarily system repairs and maintenance) estimated to increase 5% annually.
[6]	The Interest Expense is the obligation due on the bank loan described in the special assessment. The bank loan included the special assessment items plus the rate case expense, but the rate case expense is recovered through the rates instead of the special assessment. The true cost of the loan is thus the sum of the interest expense and the rate case expense.
[7]	Predictions based on one new sewer connection per year.
[8]	The Net Profit includes the amounts to be set aside in the Capital Reserve Account (because capital reserves are not treated as an expense) plus the return on rate base.