



**CLASS C - WATER UTILITY**  
**(Gross Revenue up to \$199,999)**

## ANNUAL REPORT

OF

Company Name: BRIDGERLAND WATER CO.INC  
(Legal Name of Utility)

CPCN Number: 1847

Business Entity Number: 630418-0422016

For the Year Ended: December 31, 2019

**TO**  
**PUBLIC SERVICE COMMISSION**  
**OF UTAH**

**Due on March 31, 2020**

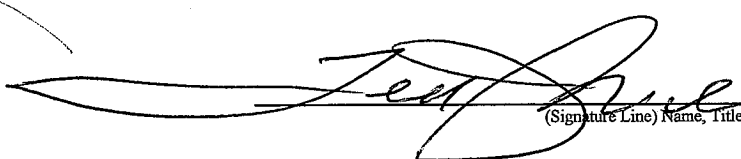
DO NOT ROLL OR FOLD

# CERTIFICATE OF OATH

STATE OF UTAH )  
COUNTY OF CACHE )


We, the undersigned, Ted J. Wilson, and / or  
Name and Title  
President of

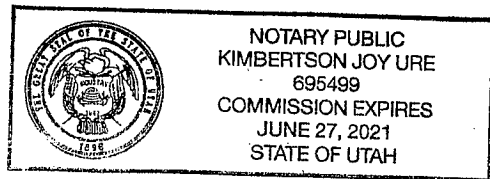
Name and Title  
BRIDGERLAND WATER CO.INC, on our oath servally say that the foregoing report has been prepared, under our direction, from the original books, papers and records of said Company, that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said Company in every respect to each and every matter and thing therein set forth, to the best of my knowledge, information and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing report embrace all the financial operations of said Company during the period for which said report is made.

  
(Signature Line) Name, Title and Date

\_\_\_\_\_  
(Signature Line) Name, Title and Date

Subscribed and sworn to before me  
this 30th day of March

  
Notary Public



June 27, 2021  
( Commission expiration date )

PUBLIC SERVICE COMMISSION OF UTAH

WATER UTILITY ANNUAL REPORT

CLASS C - WATER UTILITY

(Gross Revenue up to \$199,999)

(Do not exceed the length of the highlighted cells)

- 1. For the Calendar Year Ended: December 31, 2019
- 2. Report of: BRIDGERLAND WATER CO.INC
- 3. Address: PO BOX 314  
 City: Logan State: Utah Zip Code: 84323
- 4. Telephone Number: 435-757-6840
- 5. Fax Number: 435-755-3009
- 6. Date of original organization of utility: May 25, 1974
- 7. Person to whom correspondence should be addressed concerning this report:  
 Name: Ted J. Wilson  
 Telephone Number: 435-757-6840  
 Email: wilson@cbgkr.com
- 8. Contact Inforamtion for Company Accountant:  
 Name: Jeff Wansgard  
 Telephone Number: 435-554-3166  
 Email: jeff@jrwcpatax.com
- 9. Contact Inforamtion for Company Attorney:  
 Name: \_\_\_\_\_  
 Telephone Number: \_\_\_\_\_  
 Email: \_\_\_\_\_
- 10. Utility Officers:  

President:	<u>Ted Wilson</u>	Telephone No.	<u>435-757-6840</u>
Vice-President:	<u>Mike Wilson</u>	Telephone No.	<u>435-757-0068</u>
Treasurer:	<u>Dixie Wilson</u>	Telephone No.	<u>435-757-6841</u>
Secretary:	<u>Tana J. Heninger</u>	Telephone No.	<u>801-675-6657</u>
- 11. Number of Connections Allowed by CPCN: \_\_\_\_\_
- 12. If a corporation - Provide the Name and Percentage of each person owning or holding directly or indirectly five (5) percent or more

Name:	<u>Ted Wilson</u>	Percent:	<u>51.00%</u>
Name:	<u>Mike Wilson</u>	Percent:	<u>5.00%</u>
Name:	<u>Dixie Wilson</u>	Percent:	<u>34.00%</u>
Name:	<u>Tana Jo Heninger</u>	Percent:	<u>5.00%</u>
Name:	<u>Rob Wilson</u>	Percent:	<u>5.00%</u>
Name:	_____	Percent:	_____
Name:	_____	Percent:	_____

13. Please provide a brief description of MAJOR activities which have occurred during the year which will have material effect on operations, such as rate changes, or changes in plant or operating practices:

A.

B.

**WATER CUSTOMER INFORMATION**

(a)	(b)	(c)	(d)	
Line No.	Description	Total Year-End Customers	Gallons of Water Sold: Metered & Unmetered *	Revenues
1				
2				
3	<b>Unmetered Water Customers:</b>	<b>460</b>	<b>Enter Amounts for Current Report Year Only</b>	
4	Unmetered Residential Customers	460.01		
5	Unmetered Commercial Customers	460.02		
6	Unmetered Industrial Customers	460.03		
7	Unmetered Public Authorities	460.04		
8	Unmetered Multiple Family Dwellings	460.05		
9	Unmetered Sales - Other	460.06		
10	Sub-Total Unmetered Customers / Water Sold:	0	0	\$ 0.00
11				
12	<b>Metered Water Customers:</b>	<b>461</b>		
13	Metered Residential Customers	461.01	174	6,775,121 \$ 56,645.00
14	Metered Commercial Customers	461.02		
15	Metered Industrial Customers	461.03		
16	Metered Public Authorities	461.04		
17	Metered Multiple Family Dwellings	461.05		
18	Metered Sales - Other	461.06		
19	Sub-Total Metered Customers / Water Sold:	174	6,775,121	\$ 56,645.00
20	<b>Other Customers:</b>			
21	Fire Protection Customers	<b>462</b>	none	
22	Irrigation Customers - Metered Sales	465.01	none	
23	Irrigation Customers - Flat Rate Sales	465.02	none	
24	Sales for Resale Customers	<b>466</b>	none	
25	Other Sales to Public Authorities	<b>464</b>	none	
26	Sub-Total Other Customers / Water Sold:	0	0	\$ 0.00
27				
28	Stand-by Customers	460.07	260	
29				
30	Totals (Customers - Water Sold):	434	6,775,121	\$ 56,645.00

\* When customers meters record in cubic feet, multiply by 7.45 to obtain number of gallons.

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Assets and Depreciation Schedule

\*\*\*\* Please give detailed information for any change listed on the detail page provided below.

This worksheet lists the company's assets and calculates the Annual Depreciation Expense for the Report Year. Asset balances on this worksheet DO NOT include any adjustments for depreciation.

NARUC Account Number	Description	Beginning Asset Balance	Additions to Assets *	Retirement / Deletions to Assets *	Ending Asset Balance	Depreciation Rate **	Report Year's Depreciation Expense ***	Prior Year's Accumulated Depreciation	Report Year's Accumulated Depreciation Ending Balance
	<b>Non-Depreciable</b>								
303	Land and Land Rights				\$ 0.00				
303.01	Water Rights	\$ 3,629.00			\$ 3,629.00				
	<b>Depreciable</b>								
304	Structures and Improvements	\$ 59,695.00			\$ 59,695.00	2.9%	\$ 1,731.00	\$ 20,154.00	\$ 21,885.00
305	Collecting and Impounding Reservoirs	\$ 234,359.00			\$ 234,359.00	2.0%	\$ 4,687.00	\$ 68,573.00	\$ 73,260.00
306	Lakes, Rivers, and Other Intakes	\$ 0.00			\$ 0.00	2.9%	\$ 0.00		\$ 0.00
307	Wells and Springs	\$ 7,846.00			\$ 7,846.00	4.0%	\$ 0.00	\$ 7,846.00	\$ 7,846.00
308	Infiltration Galleries and Tunnels	\$ 0.00			\$ 0.00	4.0%	\$ 0.00		\$ 0.00
309	Supply Mains	\$ 77,290.00			\$ 77,290.00	2.0%	\$ 1,546.00	\$ 55,044.00	\$ 56,590.00
310	Power Generation Equipment	\$ 0.00			\$ 0.00	9.0%	\$ 0.00		\$ 0.00
311	Pumping Equipment	\$ 9,743.00			\$ 9,743.00	5.0%	\$ 0.00	\$ 9,743.00	\$ 9,743.00
320	Water Treatment Equipment	\$ 0.00			\$ 0.00	5.0%	\$ 0.00		\$ 0.00
330	Distribution Reservoirs and Standpipes	\$ 14,797.00			\$ 14,797.00	3.3%	\$ 0.00	\$ 14,797.00	\$ 14,797.00
331	Transmission and Distribution Mains	\$ 463,841.00			\$ 463,841.00	2.0%	\$ 9,277.00	\$ 208,691.00	\$ 217,968.00
333	Services	\$ 0.00			\$ 0.00	3.3%	\$ 0.00		\$ 0.00
334	Meters and Meter Installations	\$ 25,256.00			\$ 25,256.00	2.6%	\$ 657.00	\$ 6,476.00	\$ 7,133.00
335	Hydrants	\$ 85,800.00			\$ 85,800.00	2.4%	\$ 2,059.00	\$ 22,649.00	\$ 24,708.00
336	Backflow Prevention Devices	\$ 0.00			\$ 0.00	2.9%	\$ 0.00		\$ 0.00
339	Other Plant and Miscellaneous Equipment	\$ 0.00			\$ 0.00	9.0%	\$ 0.00		\$ 0.00
340	Office Furniture and Equipment	\$ 0.00			\$ 0.00	4.8%	\$ 0.00		\$ 0.00
341	Transportation Equipment	\$ 5,500.00			\$ 5,500.00	12.9%	\$ 0.00	\$ 5,500.00	\$ 5,500.00
342	Stores Equipment	\$ 0.00			\$ 0.00	5.0%	\$ 0.00		\$ 0.00
343	Tools, Shop and Garage Equipment	\$ 0.00			\$ 0.00	6.3%	\$ 0.00		\$ 0.00
344	Laboratory Equipment	\$ 0.00			\$ 0.00	6.7%	\$ 0.00		\$ 0.00
345	Power Operated Equipment	\$ 10,000.00			\$ 10,000.00	9.0%	\$ 900.00	\$ 1,800.00	\$ 2,700.00
346	Communication Equipment	\$ 0.00			\$ 0.00	9.0%	\$ 0.00		\$ 0.00
347	Miscellaneous Equipment	\$ 0.00			\$ 0.00	9.0%	\$ 0.00		\$ 0.00
348	Other Tangible Plant	\$ 0.00			\$ 0.00	9.0%	\$ 0.00		\$ 0.00
	<b>TOTALS (less Land and Water Rights) ****</b>	\$ 994,127.00	\$ 0.00	\$ 0.00	\$ 994,127.00		\$ 20,857.00	\$ 421,273.00	\$ 442,130.00
		101	104a	104b	101		403	108	108

\* Please give detailed information for any change listed on the detail page provided below.

\*\* The Depreciation Rate is calculated based on the Averages Service Life and any applicable Net Salvage Value per R7/46-332

\*\*\* Please be aware that once an asset is fully depreciated it can no longer be depreciated.

\*\*\*\* Totals are transferred to Account Information (NP/UT) page associated with account number shown beneath total.

\*\*\*\*\* Any amounts entered under list description will need to be itemized on a separate page and explained as to why they are entered here.



Contributions in Aid of Construction (CIAC)

\*\*\*\* Please give detailed information for any change listed on the detail page provided below.

This worksheet lists the company's contributed assets and calculates the Annual Amortization of the CIAC for the Report Year. Asset balances on this worksheet DO NOT include any adjustments for CIAC.

NARUC Account Number	Description	Beginning Asset Balance	Additions to Assets *	Retirement / Deletions to Assets *	Ending Asset Balance	Depreciation Rate **	Report Year's Amortization of CIAC ***	Previous Year's Accumulated Amortization of CIAC	Report Year's Accumulated Amortization of CIAC Ending Balance
303	Land and Land Rights				\$ 0.00				
303.01	Water Rights				\$ 0.00				
	<b>Amortizable</b>								
304	Structures and Improvements	\$ 59,695.00			\$ 59,695.00	2.9%	\$ 1,731.00	\$ 21,885.00	\$ 23,616.00
305	Collecting and Impounding Reservoirs	\$ 234,359.00			\$ 234,359.00	2.0%	\$ 4,687.00	\$ 73,260.00	\$ 77,947.00
306	Lakes, Rivers, and Other Intakes				\$ 0.00	2.6%	\$ 0.00		\$ 0.00
307	Wells and Springs	\$ 7,846.00			\$ 7,846.00	4.0%	\$ 0.00	\$ 7,846.00	\$ 7,846.00
308	Infiltration Galleries and Tunnels				\$ 0.00	4.0%	\$ 0.00		\$ 0.00
309	Supply Mains	\$ 77,290.00			\$ 77,290.00	2.0%	\$ 1,546.00	\$ 56,590.00	\$ 58,136.00
310	Power Generation Equipment				\$ 0.00	9.0%	\$ 0.00		\$ 0.00
311	Pumping Equipment	\$ 9,743.00			\$ 9,743.00	5.0%	\$ 0.00	\$ 9,743.00	\$ 9,743.00
320	Water Treatment Equipment				\$ 0.00	5.0%	\$ 0.00		\$ 0.00
330	Distribution Reservoirs and Standpipes	\$ 14,797.00			\$ 14,797.00	3.3%	\$ 0.00	\$ 14,797.00	\$ 14,797.00
331	Transmission and Distribution Mains	\$ 463,841.00			\$ 463,841.00	2.0%	\$ 9,277.00	\$ 217,968.00	\$ 227,245.00
333	Services				\$ 0.00	3.3%	\$ 0.00		\$ 0.00
334	Meters and Meter Installations				\$ 0.00	2.6%	\$ 0.00		\$ 0.00
335	Hydrants	\$ 85,800.00			\$ 85,800.00	2.4%	\$ 2,059.00	\$ 24,708.00	\$ 26,767.00
336	Backflow Prevention Devices				\$ 0.00	2.6%	\$ 0.00		\$ 0.00
339	Other Plant and Miscellaneous Equipment				\$ 0.00	9.0%	\$ 0.00		\$ 0.00
340	Office Furniture and Equipment				\$ 0.00	4.8%	\$ 0.00		\$ 0.00
341	Transportation Equipment				\$ 0.00	12.9%	\$ 0.00		\$ 0.00
342	Stores Equipment				\$ 0.00	5.0%	\$ 0.00		\$ 0.00
343	Tools, Shop and Garage Equipment				\$ 0.00	6.3%	\$ 0.00		\$ 0.00
344	Laboratory Equipment				\$ 0.00	6.7%	\$ 0.00		\$ 0.00
345	Power Operated Equipment				\$ 0.00	9.0%	\$ 0.00		\$ 0.00
346	Communication Equipment				\$ 0.00	9.0%	\$ 0.00		\$ 0.00
347	Miscellaneous Equipment				\$ 0.00	9.0%	\$ 0.00		\$ 0.00
348	Other Tangible Plant				\$ 0.00	9.0%	\$ 0.00		\$ 0.00
*****	Past CIAC (not detailed above)				\$ 0.00	2.9%	\$ 0.00		\$ 0.00
<b>TOTALS (less Land and Water Rights) *****</b>		\$ 953,371.00	\$ 0.00	\$ 0.00	\$ 953,371.00		\$ 19,300.00	\$ 426,797.00	\$ 446,097.00
		271			271		407	272	272 & 406

\* Please give detailed information for any change listed on the detail page provided below.  
 \*\* The rate used to calculate the Amortization of CIAC is based on the Averages Service Life and any applicable Net Salvage Value per R746-332  
 \*\*\* Please be aware that once an asset is fully amortized it can no longer be amortized.  
 \*\*\*\*\* Totals are transferred to Account Information (INPUT) page associated with account number shown beneath total.  
 \*\*\*\*\* This line is for PAST CIAC items that were not broken out into defined account numbers. We are asking that this line item is not used in future reports and amounts are put into their proper accounts.







## ACCOUNTING INFORMATION INPUT PAGE

Please enter all inputs as POSITIVE numbers.

Line No.	Description	NARUC Account Number	Input Amounts for the Previous Year 2018	Input Amounts for the Report Year 2019	Increase or (Decrease)
1	Utility Plant in Service (Input Amounts forwarded)	101	\$ 994,127.00	\$ 994,127.00	\$ 0.00
2	Utility Plant Leased to Others	102			\$ 0.00
3	Property Held for Future Use	103			\$ 0.00
6	Construction Work in Progress	105			\$ 0.00
7	Completed Construction Not Classified	106			\$ 0.00
8	Accumulated Depreciation	108	\$ 421,273.00	\$ 442,130.00	\$ 20,857.00
9	<i>of Utility Plant in Service</i> (Input Amounts forwarded)	108.01	\$ 421,273.00	\$ 442,130.00	\$ 20,857.00
10	<i>of Utility Plant Leased to Others</i>	108.02			\$ 0.00
11	<i>of Property Held for Future Use</i>	108.03			\$ 0.00
12	Accumulated Amortization	110	\$ -	\$ -	\$ 0.00
13	<i>of Utility Plant in Service</i>	110.01			\$ 0.00
14	<i>of Utility Plant Leased to Others</i>	110.02			\$ 0.00
15	Utility Plant Acquisition Adjustments	114			\$ 0.00
16	Accumulated Amortization of Utility Plant Acquisition Adjustments	115			\$ 0.00
17	Other Utility Plant Adjustments	116			\$ 0.00
18	Non-Utility Property	121			\$ 0.00
19	Accumulated Depreciation and Amortization of Non-Utility Property	122			\$ 0.00
20	Investment in Associated Companies	123			\$ 0.00
21	Utility Investments	124			\$ 0.00
22	Other Investments	125			\$ 0.00
23	Sinking Funds	126			\$ 0.00
24	Other Special Funds	127			\$ 0.00
25	Cash	131	\$ 3,861.00	\$ 4,159.00	\$ 298.00
26	<i>Cash on Hand</i>	131.01			\$ 0.00
27	<i>Cash in Bank- (savings, checking, other)</i>	131.02	\$ 3,861.00	\$ 4,159.00	\$ 298.00
28	Deposits for - Reserves for Capital Improvements	234.a	\$ 0.00	\$ 0.00	\$ 0.00
29	Special Deposits	132			\$ 0.00
30	Working Funds	134			\$ 0.00
31	Temporary Cash Investments	135			\$ 0.00
32	Customer Accounts Receivable	141			\$ 0.00
33	Other Accounts Receivable	142			\$ 0.00
34	Accumulated Provision for Uncollectible Accounts - (Credit)	143	\$ 0.00	\$ 0.00	\$ 0.00
35	<i>Utility Customers</i>	143.01			\$ 0.00
36	<i>Merchandising, Jobbing and Contract Work</i>	143.02			\$ 0.00
37	<i>Officers and Employees</i>	143.03			\$ 0.00
38	<i>Other</i>	143.04			\$ 0.00
39	Notes Receivable	144			\$ 0.00
40	Accounts Receivable from Associated Companies	145			\$ 0.00
41	Notes Receivable from Associated Companies	146			\$ 0.00
42	Plant Material and Supplies	151			\$ 0.00
43	Merchandise	152			\$ 0.00
44	Other Material and Supplies	153			\$ 0.00
45	Stores Expense	161			\$ 0.00
46	Prepayment	162			\$ 0.00
47	Accrued Interest and Dividends Receivable	171			\$ 0.00
48	Rents Receivable	172			\$ 0.00
49	Accrued Utility Revenues	173			\$ 0.00
50	Miscellaneous Current and Accrued Assets	174			\$ 0.00

## ACCOUNTING INFORMATION INPUT PAGE

Please enter all inputs as POSITIVE numbers.

Line No.	Description	NARUC Account Number	Input Amounts for the Previous Year 2018	Input Amounts for the Report Year 2019	Increase or (Decrease)
51	Unamortized Debt Discount and Expense	181			\$ 0.00
52	Extraordinary Property Losses	182			\$ 0.00
53	Preliminary Survey and Investigation Charges	183			\$ 0.00
54	Clearing Accounts	184	\$ 0.00	\$ 0.00	\$ 0.00
55	<i>Building Service Expenses - Clearing</i>	184.01			\$ 0.00
56	<i>Electronic Data Processing Expenses - Clearing</i>	184.02			\$ 0.00
57	<i>Laboratory Expenses - Clearing</i>	184.03			\$ 0.00
58	<i>Payroll - Clearing</i>	184.04			\$ 0.00
59	<i>Shop Expenses - Clearing</i>	184.05			\$ 0.00
60	<i>Tools and Work Equipment Expenses - Clearing</i>	184.06			\$ 0.00
61	<i>Transportation Expenses - Clearing</i>	184.07			\$ 0.00
62	<i>Charges by Associated Companies - Clearing</i>	184.08			\$ 0.00
63	Temporary Facilities	185			\$ 0.00
64	Miscellaneous Deferred Debits	186	\$ 0.00	\$ 0.00	\$ 0.00
65	<i>Deferred Rate Case Expense</i>	186.01			\$ 0.00
66	<i>Other Deferred Debits</i>	186.02			\$ 0.00
67	<i>Regulatory Assets</i>	186.03			\$ 0.00
68	Research and Development Expenditures	187			\$ 0.00
69	Accumulated Deferred Income Taxes	190	\$ 0.00	\$ 0.00	\$ 0.00
70	<i>Accumulated Deferred Federal Income Taxes</i>	190.01			\$ 0.00
71	<i>Accumulated Deferred State Income Taxes</i>	190.02			\$ 0.00
72	<i>Accumulated Deferred Local Income Taxes</i>	190.03			\$ 0.00
73	Common Stock Issued	201			\$ 0.00
74	Common Stock Subscribed	202			\$ 0.00
75	Common Stock Liability for Conversion	203			\$ 0.00
76	Preferred Stock Issued	204			\$ 0.00
77	Preferred Stock Subscribed	205			\$ 0.00
78	Preferred Stock Liability for Conversion	206			\$ 0.00
79	Premium on Capital Stock	207			\$ 0.00
80	Reduction in Par on Stated Value of Capital Stock	209			\$ 0.00
81	Gain on Resale or Cancellation of Reacquired Capital Stock	210			\$ 0.00
82	Other Paid-In Capital	211			\$ 0.00
83	Discount on Capital Stock	212			\$ 0.00
84	Capital Stock Expense	213			\$ 0.00
85	Appropriated Retained Earnings	214			\$ 0.00
86	Unappropriated Retained Earnings	215			\$ 0.00
87	Reacquired Capital Stock	216			\$ 0.00
88	Proprietary Capital (for proprietorships and partnerships)	218			\$ 0.00
89	Bonds	221			\$ 0.00
90	Reacquired Bonds	222			\$ 0.00
91	Advances from Associated Companies	223			\$ 0.00
92	Other Long-Term Debt	224	\$ 122,943.00	\$ 131,781.00	\$ 8,838.00
93	Accounts Payable	231	\$ 977.00	\$ 0.00	\$ (977.00)
94	Notes Payable	232			\$ 0.00
95	Accounts Payable to Associated Companies	233			\$ 0.00
96	Deposits - Reserves for Capital Improvements (Input Amounts forwarded)	234	\$ 0.00	\$ 0.00	\$ 0.00
97	Customer Deposits	235			\$ 0.00

## ACCOUNTING INFORMATION INPUT PAGE

Please enter all inputs as POSITIVE numbers.

Line No.	Description	NARUC Account Number	Input Amounts for the Previous Year 2018	Input Amounts for the Report Year 2019	Increase or (Decrease)
98	Accrued Taxes	<b>236</b>	\$ 0.00	\$ 0.00	\$ 0.00
99	<i>Accrued Taxes, Utility Operating Income</i>	236.01			\$ 0.00
100	<i>Accrued Taxes, Taxes, Other Than Income</i>	236.02			\$ 0.00
101	<i>Accrued Taxes, Income Taxes</i>	236.03			\$ 0.00
102	<i>Accrued Taxes, Other Income and Deductions</i>	236.04			\$ 0.00
103	Accrued Interest	<b>237</b>	\$ 0.00	\$ 0.00	\$ 0.00
104	<i>Accrued Interest on Long-Term Debt</i>	237.01			\$ 0.00
105	<i>Accrued Interest on Other Liabilities</i>	237.02			\$ 0.00
106	Accrued Dividends	<b>238</b>			\$ 0.00
107	Matured Long-Term Debt	<b>239</b>			\$ 0.00
108	Matured Interest	<b>240</b>			\$ 0.00
109	Miscellaneous Current and Accrued Liabilities	<b>241</b>			\$ 0.00
110	Unamortized Premium on Debt	<b>251</b>			\$ 0.00
111	Advances for Construction	<b>252</b>			\$ 0.00
112	Other Deferred Credits	<b>253</b>	\$ 0.00	\$ 0.00	\$ 0.00
113	<i>Regulatory Liabilities</i>	253.01			\$ 0.00
114	<i>Other Deferred Liabilities</i>	253.02			\$ 0.00
115	Accumulated Deferred Investment Tax Credits	<b>255</b>	\$ 0.00	\$ 0.00	\$ 0.00
116	<i>Utility Operations</i>	255.01			\$ 0.00
117	<i>Nonutility Operations</i>	255.02			\$ 0.00
118	Property Insurance Reserve	<b>261</b>			\$ 0.00
119	Injuries and Damages Reserve	<b>262</b>			\$ 0.00
120	Pensions and Benefits Reserve	<b>263</b>			\$ 0.00
121	Miscellaneous Operating Reserves	<b>265</b>			\$ 0.00
122	Contributions in Aid of Construction (Input Amounts forwarded)	<b>271</b>	\$ 953,371.00	\$ 953,371.00	\$ 0.00
123	Accumulated Amortization of Contributions in Aid of Construction	<b>272</b>	\$ 426,797.00	\$ 446,097.00	\$ 19,300.00
124	Accumulated Deferred Income Taxes - Accelerated Amortization	<b>281</b>			\$ 0.00
125	Accumulated Deferred Income Taxes - Liberalized Depreciation	<b>282</b>			\$ 0.00
126	Accumulated Deferred Income Taxes - Other	<b>283</b>			\$ 0.00
127	Organization	<b>301</b>			\$ 0.00
128	Franchises	<b>302</b>			\$ 0.00
129	Land and Land Rights and Water Rights (Input Amounts forwarded)	<b>303</b>	\$ 3,629.00	\$ 3,629.00	\$ 0.00
130	Depreciation Expenses (Input Amount forwarded <i>This Years Amounts</i> only)	<b>403</b>		\$ 20,857.00	\$ 20,857.00
131	Amortization of C.I.A.C. Expense (Input Amount Forwarded)	<b>403a</b>		\$ 19,300.00	\$ 19,300.00
132	Amortization of Utility Plant Acquisition Adjustments	<b>406</b>			\$ 0.00
133	Amortization Expense	<b>407</b>	\$ 0.00	\$ 0.00	\$ 0.00
134	<i>of Limited Term Plant</i>	407.01			\$ 0.00
135	<i>of Property Losses</i>	407.02			\$ 0.00
136	<i>of Other Utility Plant</i>	407.03			\$ 0.00
137	<i>of Regulatory Assets</i>	407.04			\$ 0.00
138	<i>of Regulatory Liabilities</i>	407.05			\$ 0.00
139	Taxes Other Than Income	<b>408</b>	\$ 0.00	\$ 332.00	\$ 332.00
140	<i>Utility Regulatory Assessment Fees</i>	408.01		\$ 249.00	\$ 249.00
141	<i>Property Taxes</i>	408.02		\$ 83.00	\$ 83.00
142	<i>Payroll Taxes</i>	408.03			\$ 0.00
143	<i>Other Taxes and Licenses</i>	408.04			\$ 0.00
144	Income Taxes	<b>409</b>	\$ 0.00	\$ 0.00	\$ 0.00
145	<i>Federal Income Taxes, Utility Operating Income</i>	409.01			\$ 0.00
146	<i>State Income Taxes, Utility Operating Income</i>	409.02			\$ 0.00
147	<i>Local Income Taxes, Utility Operating Income</i>	409.03			\$ 0.00
148	Provision For Deferred Income Taxes	<b>410</b>	\$ 0.00	\$ 0.00	\$ 0.00
149	<i>Deferred Federal Income Taxes</i>	410.01			\$ 0.00
150	<i>Deferred State Income Taxes</i>	410.02			\$ 0.00
151	<i>Deferred Local Income Taxes</i>	410.03			\$ 0.00

## ACCOUNTING INFORMATION INPUT PAGE

Please enter all inputs as POSITIVE numbers.

Line No.	Description	NARUC Account Number	Input Amounts for the Previous Year 2018	Input Amounts for the Report Year 2019	Increase or (Decrease)
152	Provision For Deferred Income Taxes - (Credit)	411	\$ 0.00	\$ 0.00	\$ 0.00
153	Utility Operating Income	411.01			\$ 0.00
154	Investment Tax Credits	412	\$ 0.00	\$ 0.00	\$ 0.00
155	Deferred to Future Periods, Utility Operations	412.01			\$ 0.00
156	Restored to Operating Income, Utility Operations	412.02			\$ 0.00
157	Income From Utility Plant Leased to Others	413			\$ 0.00
158	Gains (Losses) From Disposition of Utility Property	414			\$ 0.00
159	Interest and Dividend Income	419			\$ 0.00
160	Allowance for Funds Used During Construction	420			\$ 0.00
161	Non-Utility Income	421			\$ 0.00
162	Miscellaneous Non-Utility Expenses	426			\$ 0.00
163	Interest Expense	427	\$ 2,339.00	\$ 3,838.00	\$ 1,499.00
164	Interest on Debt to Associated Companies	427.01	\$ 2,339.00	\$ 3,838.00	\$ 1,499.00
165	Interest on Short-Term Debt	427.02			\$ 0.00
166	Interest on Long-Term Debt	427.03			\$ 0.00
167	Interest on Customer Deposits	427.04			\$ 0.00
168	Interest - Other	427.05			\$ 0.00
169	Balance Transferred From Income	435			\$ 0.00
170	Appropriations of Retained Earnings	436			\$ 0.00
171	Dividends Declared - Preferred Stock	437			\$ 0.00
172	Dividends Declared - Common Stock	438			\$ 0.00
173	Adjustments to Retained Earnings	439			\$ 0.00
174	Unmetered Water Revenue	460	\$ 20,606.00	\$ 0.00	\$ (20,606.00)
175	Unmetered Residential Customers (Input Amounts forwarded)	460.01		\$ 0.00	\$ 0.00
176	Unmetered Commercial Customers (Input Amounts forwarded)	460.02		\$ 0.00	\$ 0.00
177	Unmetered Industrial Customers (Input Amounts forwarded)	460.03		\$ 0.00	\$ 0.00
178	Unmetered Public Authorities (Input Amounts forwarded)	460.04		\$ 0.00	\$ 0.00
179	Unmetered Multiple Family Dwellings (Input Amounts forwarded)	460.05		\$ 0.00	\$ 0.00
180	Unmetered Sales - Other (Input Amounts forwarded)	460.06		\$ 0.00	\$ 0.00
181	Stand-by and/or System Fees (Input Amounts forwarded)	460.07	\$ 20,606.00	\$ 0.00	\$ (20,606.00)
182	Metered Water Revenue	461	\$ 52,291.00	\$ 56,645.00	\$ 4,354.00
183	Metered Residential Customers (Input Amounts forwarded)	461.01	\$ 52,291.00	\$ 56,645.00	\$ 4,354.00
184	Metered Commercial Customers (Input Amounts forwarded)	461.02		\$ 0.00	\$ 0.00
185	Metered Industrial Customers (Input Amounts forwarded)	461.03		\$ 0.00	\$ 0.00
186	Metered Public Authorities (Input Amounts forwarded)	461.04		\$ 0.00	\$ 0.00
187	Metered Multiple Family Dwellings (Input Amounts forwarded)	461.05		\$ 0.00	\$ 0.00
188	Metered Sales - Other (Input Amounts forwarded)	461.06		\$ 0.00	\$ 0.00
189	Fire protection customers (Input Amounts forwarded)	462		\$ 0.00	\$ 0.00
190	Other Sales to Public Authorities (Input Amounts forwarded)	464		\$ 0.00	\$ 0.00
191	Sales to Irrigation Customers	465	\$ 0.00	\$ 0.00	\$ 0.00
192	Metered Sales to Irrigation Customers (Input Amounts forwarded)	465.01		\$ 0.00	\$ 0.00
193	Flat Rate Sales to Irrigation Customers (Input Amounts forwarded)	465.02		\$ 0.00	\$ 0.00
194	Sales for Resale Customers (Input Amounts forwarded)	466		\$ 0.00	\$ 0.00
195	Interdepartmental Sales	467			\$ 0.00
196	Guaranteed Revenues	469			\$ 0.00
197	Forfeited Discounts	470			\$ 0.00
198	Miscellaneous Service Revenue	471			\$ 0.00
199	Rents From Water Property	472			\$ 0.00
200	Interdepartmental Rents	473			\$ 0.00
201	Other Miscellaneous Water Revenues	474	\$ 7,700.00	\$ 1,862.00	\$ (5,838.00)
202	Meter Connection Fees		\$ 7,350.00	\$ 1,750.00	\$ (5,600.00)
203	Turn on Fees		\$ 250.00	\$ 50.00	\$ (200.00)
204	Turn off Fees		\$ 100.00	\$ 62.00	\$ (38.00)
205	Miscellaneous Service Revenues				\$ 0.00
206	Returned Check Fees				\$ 0.00
207	Late Charges				\$ 0.00
208	Other Miscellaneous Services Revenue				\$ 0.00

**ACCOUNTING INFORMATION INPUT PAGE**

Please enter all inputs as **POSITIVE** numbers.

Line No.	Description	NARUC Account Number	Input Amounts for the Previous Year 2018	Input Amounts for the Report Year 2019	Increase or (Decrease)
209	Salaries & Wages - Office Employees	601	\$ 28,000.00	\$ 16,000.00	\$ (12,000.00)
210	Salaries & Wages - Officers, Directors and Majority Stockholders	603	\$ 0.00	\$ 7,500.00	\$ 7,500.00
211	Employee Pensions & Benefits	604			\$ 0.00
212	Purchased Water	610	\$ 897.00	\$ 1,627.00	\$ 730.00
213	Purchased Power	615	\$ 12,767.00	\$ 12,856.00	\$ 89.00
214	Fuel for Power Production	616			\$ 0.00
215	Chemicals	618			\$ 0.00
216	Materials and Supplies	620	\$ 2,408.00	\$ 814.00	\$ (1,594.00)
217	Contractual Services - Engineering	631			\$ 0.00
218	Contractual Services - Accounting	632	\$ 335.00	\$ 350.00	\$ 15.00
219	Contractual Services - Legal	633			\$ 0.00
220	Contractual Services - Management Fees	634	\$ 1,500.00	\$ 600.00	\$ (900.00)
221	Contractual Services - Testing & Lab Fees	635a	\$ 820.00	\$ 1,210.00	\$ 390.00
222	Contractual Services - Water Sampling	635b	\$ 875.00		\$ (875.00)
223	Contractual Services - Water System Maintenance	636	\$ 5,235.00		\$ (5,235.00)
224	Contractual Services - Water System Repairs	637	\$ 8,677.00	\$ 23,006.00	\$ 14,329.00
225	Contractual Services - Connection Expenses	638	\$ 1,500.00	\$ 5,005.00	\$ 3,505.00
226	Contractual Services - Billing	639	\$ 1,750.00		\$ (1,750.00)
227	Contractual Services - Other	640	\$ 9,965.00	\$ 0.00	\$ (9,965.00)
228			\$ 3,800.00		\$ (3,800.00)
229			\$ 6,165.00		\$ (6,165.00)
230	Rental	641	\$ 1,000.00	\$ 1,000.00	\$ 0.00
231	<i>Buildings</i>		\$ 1,000.00	\$ 1,000.00	\$ 0.00
232	<i>Real Property</i>				\$ 0.00
233	Rental of Equipment	642	\$ 4,500.00	\$ 3,277.00	\$ (1,223.00)
234	Transportation Expense	650	\$ 3,603.00	\$ 3,832.00	\$ 229.00
235	Insurance - Vehicle	656			\$ 0.00
236	Insurance - General Liability	657			\$ 0.00
237	Insurance - Worker's Compensation	658			\$ 0.00
238	Insurance - Other	659	ll,		#VALUE!
239	Advertising Expenses	660			\$ 0.00
240	Regulatory Commission Expense - Amortization of Rate Case Expense	666			\$ 0.00
241	Regulatory Commission Expense - Other	667	\$ 249.00	\$ 262.00	\$ 13.00
242	Water Resource Conservation Expense	668			\$ 0.00
243	Bad Debt Expense	670			\$ 0.00
244	** Miscellaneous Expense	675	\$ 1,366.00	\$ 2,340.00	\$ 974.00
245	<i>Association / Membership Dues</i>			\$ 314.00	\$ 314.00
246	<i>Conventions and Industry Meetings</i>		\$ 355.00		\$ (355.00)
247	<i>Office Equipment and Related Repairs</i>				\$ 0.00
248	<i>Postage</i>				\$ 0.00
249	<i>Office Supplies</i>		\$ 343.00	\$ 668.00	\$ 325.00
250	<i>Bank Charges</i>		\$ 88.00	\$ 38.00	\$ (50.00)
251	<i>Office Utilities</i>		\$ 580.00		\$ (580.00)
252	<i>Miscellaneous Repairs</i>				\$ 0.00
253	<i>Phone &amp; Internet</i>			\$ 1,320.00	\$ 1,320.00
254					\$ 0.00
255					\$ 0.00
256					\$ 0.00
257					\$ 0.00
258					\$ 0.00
259					\$ 0.00
260					\$ 0.00
261	<i>Other Miscellaneous Expenses Not Classified</i> <i>Please give detailed list</i>				\$ 0.00

\*\* NOTE - If you have values (i.e expenses ) that are still not entered or unidentified here, please refer to accounts above.

**BALANCE SHEET**  
(Assets and Other Debits)

(a)	(b)	(c)	(d)		
Line No.	Description	NARUC Account Number	Previous Year's Dollar Amounts	Report Year's Dollar Amounts	Increase or (Decrease) (c - b)
1	<b>ASSETS</b>				
2	<u>Current Assets:</u>				
3	Cash	131	\$ 3,861.00	\$ 4,159.00	\$ 298.00
4	Special Deposits	132	\$ 0.00	\$ 0.00	\$ 0.00
5	Deposits - Reserves for Capital Improvements	234.a	\$ 0.00	\$ 0.00	\$ 0.00
6	Working Funds	134	\$ 0.00	\$ 0.00	\$ 0.00
7	Temporary Cash Investments	135	\$ 0.00	\$ 0.00	\$ 0.00
8	Accounts Receivable	141	\$ 0.00	\$ 0.00	\$ 0.00
9	Other Accounts Receivable	142	\$ 0.00	\$ 0.00	\$ 0.00
10	Accumulated Provision for Uncollectible Accounts (CREDIT)	143	\$ 0.00	\$ 0.00	\$ 0.00
11	Notes Receivable	144	\$ 0.00	\$ 0.00	\$ 0.00
12	Accounts Receivable from Associated Companies	145	\$ 0.00	\$ 0.00	\$ 0.00
13	Notes Receivable from Associated Companies	146	\$ 0.00	\$ 0.00	\$ 0.00
14	Plant Material and Supplies	151	\$ 0.00	\$ 0.00	\$ 0.00
15	Merchandise	152	\$ 0.00	\$ 0.00	\$ 0.00
16	Other Material and Supplies	153	\$ 0.00	\$ 0.00	\$ 0.00
17	Stores Expense	161	\$ 0.00	\$ 0.00	\$ 0.00
18	Prepayment	162	\$ 0.00	\$ 0.00	\$ 0.00
19	Accrued Interest and Dividends Receivable	171	\$ 0.00	\$ 0.00	\$ 0.00
20	Rents Receivable	172	\$ 0.00	\$ 0.00	\$ 0.00
21	Accrued Utility Revenues	173	\$ 0.00	\$ 0.00	\$ 0.00
22	Miscellaneous Current and Accrued Assets	174	\$ 0.00	\$ 0.00	\$ 0.00
23	TOTAL CURRENT ASSETS:		\$ 3,861.00	\$ 4,159.00	\$ 298.00
24					
25	<u>Long-Term Assets:</u>				
26	Utility Plant in Service	101	\$ 994,127.00	\$ 994,127.00	\$ 0.00
27	LESS: Accumulated Depreciation	108	\$ (421,273.00)	\$ (442,130.00)	\$ (20,857.00)
28	LESS: Accumulated Amortization	110	\$ 0.00	\$ 0.00	\$ 0.00
29	Contribution in Aid of Construction	271	\$ (953,371.00)	\$ (953,371.00)	\$ 0.00
30	Accumulated Amortization of CIAC	272	\$ 426,797.00	\$ 446,097.00	\$ 19,300.00
31	Utility Plant Leased to Others	102	\$ 0.00	\$ 0.00	\$ 0.00
32	Property Held for Future Use	103	\$ 0.00	\$ 0.00	\$ 0.00
33	Construction Work in Progress	105	\$ 0.00	\$ 0.00	\$ 0.00
34	Completed Construction Not Classified	106	\$ 0.00	\$ 0.00	\$ 0.00
35	Utility Plant Acquisition Adjustments	114	\$ 0.00	\$ 0.00	\$ 0.00
36	LESS: Accum. Amort. Utility Plant Acquisition Adjustments	115	\$ 0.00	\$ 0.00	\$ 0.00
37	Other Utility Plant Adjustments	116	\$ 0.00	\$ 0.00	\$ 0.00
38	TOTAL LONG-TERM ASSETS:		\$ 46,280.00	\$ 44,723.00	\$ (1,557.00)
39					
40	<u>Other Property and Investments:</u>				
41	Non-Utility Property	121	\$ 0.00	\$ 0.00	\$ 0.00
42	LESS: Accumulated Depreciation on Non-Utility Property	122	\$ 0.00	\$ 0.00	\$ 0.00
43	Investment in Associated Companies	123	\$ 0.00	\$ 0.00	\$ 0.00
44	Utility Investments	124	\$ 0.00	\$ 0.00	\$ 0.00
45	Other Investments	125	\$ 0.00	\$ 0.00	\$ 0.00
46	Sinking Funds	126	\$ 0.00	\$ 0.00	\$ 0.00
47	Other Special Funds	127	\$ 0.00	\$ 0.00	\$ 0.00
48	Organization	301	\$ 0.00	\$ 0.00	\$ 0.00
49	Franchises	302	\$ 0.00	\$ 0.00	\$ 0.00
50	Land and Land Rights and Water Rights	303	\$ 3,629.00	\$ 3,629.00	\$ 0.00
51	TOTAL OTHER PROPERTY and INVESTMENTS:		\$ 3,629.00	\$ 3,629.00	\$ 0.00
52					
53	<u>Deferred Debits:</u>				
54	Unamortized Debt Discount and Expense	181	\$ 0.00	\$ 0.00	\$ 0.00
55	Extraordinary Property Losses	182	\$ 0.00	\$ 0.00	\$ 0.00
56	Preliminary Survey and Investigation Charges	183	\$ 0.00	\$ 0.00	\$ 0.00
57	Clearing Accounts	184	\$ 0.00	\$ 0.00	\$ 0.00
58	Temporary Facilities	185	\$ 0.00	\$ 0.00	\$ 0.00
59	Miscellaneous Deferred Debits	186	\$ 0.00	\$ 0.00	\$ 0.00
60	Research and Development Expenditures	187	\$ 0.00	\$ 0.00	\$ 0.00
61	Accumulated Deferred Income Taxes	190	\$ 0.00	\$ 0.00	\$ 0.00
62	TOTAL DEFERRED DEBITS:		\$ 0.00	\$ 0.00	\$ 0.00
63	<b>TOTAL ASSETS:</b>		\$ 53,770.00	\$ 52,511.00	\$ (1,259.00)

\*\* LAST YEARS - ASSETS total DOES NOT match LIABILITIES plus EQUITY \*\*

\*\* THIS YEARS - ASSETS total DOES NOT match LIABILITIES plus EQUITY \*\*

**BALANCE SHEET**  
(Liabilities and Other Credits)

(a)	(b)	(c)	(d)		
Line No.	Description	NARUC Account Number	Previous Year's Dollar Amounts	Report Year's Dollar Amounts	Increase or (Decrease)
64	<b>LIABILITIES</b>				
65	<u>Current Liabilities:</u>				
66	Accounts Payable	231	\$ 977.00	\$ 0.00	\$ (977.00)
67	Notes Payable (Current)	232	\$ 0.00	\$ 0.00	\$ 0.00
68	Accounts Payable to Associated Companies	233	\$ 0.00	\$ 0.00	\$ 0.00
69	Deposits - Reserves for Capital Improvements	234	\$ 0.00	\$ 0.00	\$ 0.00
70	Customer Deposits	235	\$ 0.00	\$ 0.00	\$ 0.00
71	Income Taxes Payable	236	\$ 0.00	\$ 0.00	\$ 0.00
72	Interest Payable	237	\$ 0.00	\$ 0.00	\$ 0.00
73	Accrued Dividends	238	\$ 0.00	\$ 0.00	\$ 0.00
74	Matured Long-Term Debt	239	\$ 0.00	\$ 0.00	\$ 0.00
75	Matured Interest	240	\$ 0.00	\$ 0.00	\$ 0.00
76	Miscellaneous Current and Accrued Liabilities	241	\$ 0.00	\$ 0.00	\$ 0.00
77	TOTAL CURRENT LIABILITIES:		\$ 977.00	\$ 0.00	\$ (977.00)
78					
79	<u>Long-Term Liabilities:</u>				
80	Bonds	221	\$ 0.00	\$ 0.00	\$ 0.00
81	Reacquired Bonds	222	\$ 0.00	\$ 0.00	\$ 0.00
82	Advances from Associated Companies	223	\$ 0.00	\$ 0.00	\$ 0.00
83	Notes Payable (Long-Term)	224	\$ 122,943.00	\$ 131,781.00	\$ 8,838.00
84	TOTAL LONG-TERM LIABILITIES:		\$ 122,943.00	\$ 131,781.00	\$ 8,838.00
85					
86	<u>Deferred Credits:</u>				
87	Unamortized Premium on Debt	251	\$ 0.00	\$ 0.00	\$ 0.00
88	Advances for Construction	252	\$ 0.00	\$ 0.00	\$ 0.00
89	Other Deferred Credits	253	\$ 0.00	\$ 0.00	\$ 0.00
90	Accumulated Deferred Investment Tax Credits	255	\$ 0.00	\$ 0.00	\$ 0.00
91	TOTAL DEFERRED CREDITS:		\$ 0.00	\$ 0.00	\$ 0.00
92					
93	<u>Operating Reserves:</u>				
94	Property Insurance Reserve	261	\$ 0.00	\$ 0.00	\$ 0.00
95	Injuries and Damages Reserve	262	\$ 0.00	\$ 0.00	\$ 0.00
96	Pensions and Benefits Reserve	263	\$ 0.00	\$ 0.00	\$ 0.00
97	Miscellaneous Operating Reserves	265	\$ 0.00	\$ 0.00	\$ 0.00
98	TOTAL OPERATING RESERVES:		\$ 0.00	\$ 0.00	\$ 0.00
99					
100	<u>Accumulated Deferred Income Taxes:</u>				
101	Accumulated Deferred Income Taxes - Accelerated Amortization	281	\$ 0.00	\$ 0.00	\$ 0.00
102	Accumulated Deferred Income Taxes - Liberalized Depreciation	282	\$ 0.00	\$ 0.00	\$ 0.00
103	Accumulated Deferred Income Taxes - Other	283	\$ 0.00	\$ 0.00	\$ 0.00
104	TOTAL ACCUMULATED DEFERRED INCOME TAXES:		\$ 0.00	\$ 0.00	\$ 0.00
105	<b>TOTAL LIABILITIES:</b>		<b>\$ 123,920.00</b>	<b>\$ 131,781.00</b>	<b>\$ 7,861.00</b>
106					
107					
108	<b>STOCKHOLDERS' EQUITY</b>				
109	<u>Contributed Capital:</u>				
110	Common Stock Issued	201	\$ 0.00	\$ 0.00	\$ 0.00
111	Common Stock Subscribed	202	\$ 0.00	\$ 0.00	\$ 0.00
112	Common Stock Liability for Conversion	203	\$ 0.00	\$ 0.00	\$ 0.00
113	Preferred Stock Issued	204	\$ 0.00	\$ 0.00	\$ 0.00
114	Preferred Stock Subscribed	205	\$ 0.00	\$ 0.00	\$ 0.00
115	Preferred Stock Liability for Conversion	206	\$ 0.00	\$ 0.00	\$ 0.00
116	Premium on Capital Stock	207	\$ 0.00	\$ 0.00	\$ 0.00
117	Reduction in Par on Stated Value of Capital Stock	209	\$ 0.00	\$ 0.00	\$ 0.00
118	Gain on Resale or Cancellation of Reacquired Capital Stock	210	\$ 0.00	\$ 0.00	\$ 0.00
119	Other Paid-In Capital	211	\$ 0.00	\$ 0.00	\$ 0.00
120	Discount on Capital Stock	212	\$ 0.00	\$ 0.00	\$ 0.00
121	Capital Stock Expense	213	\$ 0.00	\$ 0.00	\$ 0.00
122	Appropriated Retained Earnings	214	\$ 0.00	\$ 0.00	\$ 0.00
123	Unappropriated Retained Earnings	215	\$ 0.00	\$ 0.00	\$ 0.00
124	Reacquired Capital Stock	216	\$ 0.00	\$ 0.00	\$ 0.00
125	Proprietary Capital (for proprietorships and partnerships)	218	\$ 0.00	\$ 0.00	\$ 0.00
126	TOTAL STOCKHOLDERS' EQUITY:		\$ 0.00	\$ 0.00	\$ 0.00
127	<b>TOTAL LIABILITIES and STOCKHOLDERS' EQUITY:</b>		<b>\$ 123,920.00</b>	<b>\$ 131,781.00</b>	<b>\$ 7,861.00</b>

\*\* LAST YEARS - ASSETS total DOES NOT match LIABILITIES plus EQUITY \*\*

\*\* THIS YEARS - ASSETS total DOES NOT match LIABILITIES plus EQUITY \*\*



**BALANCE SHEET**  
(Assets and Other Debits)

(a)	(b)	(c)	(d)		
Line No.	Description	NARUC Account Number	Previous Year's Dollar Amounts	Report Year's Dollar Amounts	Increase or (Decrease) (c - b)
1	<b>ASSETS</b>				
2	<u>Current Assets:</u>				
3	Cash	131	\$ 3,861.00	\$ 4,159.00	\$ 298.00
4	Special Deposits	132	\$ 0.00	\$ 0.00	\$ 0.00
5	Deposits - Reserves for Capital Improvements	234.a	\$ 0.00	\$ 0.00	\$ 0.00
6	Working Funds	134	\$ 0.00	\$ 0.00	\$ 0.00
7	Temporary Cash Investments	135	\$ 0.00	\$ 0.00	\$ 0.00
8	Accounts Receivable	141	\$ 0.00	\$ 0.00	\$ 0.00
9	Other Accounts Receivable	142	\$ 0.00	\$ 0.00	\$ 0.00
10	Accumulated Provision for Uncollectible Accounts (CREDIT)	143	\$ 0.00	\$ 0.00	\$ 0.00
11	Notes Receivable	144	\$ 0.00	\$ 0.00	\$ 0.00
12	Accounts Receivable from Associated Companies	145	\$ 0.00	\$ 0.00	\$ 0.00
13	Notes Receivable from Associated Companies	146	\$ 0.00	\$ 0.00	\$ 0.00
14	Plant Material and Supplies	151	\$ 0.00	\$ 0.00	\$ 0.00
15	Merchandise	152	\$ 0.00	\$ 0.00	\$ 0.00
16	Other Material and Supplies	153	\$ 0.00	\$ 0.00	\$ 0.00
17	Stores Expense	161	\$ 0.00	\$ 0.00	\$ 0.00
18	Prepayment	162	\$ 0.00	\$ 0.00	\$ 0.00
19	Accrued Interest and Dividends Receivable	171	\$ 0.00	\$ 0.00	\$ 0.00
20	Rents Receivable	172	\$ 0.00	\$ 0.00	\$ 0.00
21	Accrued Utility Revenues	173	\$ 0.00	\$ 0.00	\$ 0.00
22	Miscellaneous Current and Accrued Assets	174	\$ 0.00	\$ 0.00	\$ 0.00
23	TOTAL CURRENT ASSETS:		\$ 3,861.00	\$ 4,159.00	\$ 298.00
24					
25	<u>Long-Term Assets:</u>				
26	Utility Plant in Service	101	\$ 994,127.00	\$ 994,127.00	\$ 0.00
27	LESS: Accumulated Depreciation	108	\$ (421,273.00)	\$ (442,130.00)	\$ (20,857.00)
28	LESS: Accumulated Amortization	110	\$ 0.00	\$ 0.00	\$ 0.00
29	Contribution in Aid of Construction	271	\$ (953,371.00)	\$ (953,371.00)	\$ 0.00
30	Accumulated Amortization of CIAC	272	\$ 426,797.00	\$ 446,097.00	\$ 19,300.00
31	Utility Plant Leased to Others	102	\$ 0.00	\$ 0.00	\$ 0.00
32	Property Held for Future Use	103	\$ 0.00	\$ 0.00	\$ 0.00
33	Construction Work in Progress	105	\$ 0.00	\$ 0.00	\$ 0.00
34	Completed Construction Not Classified	106	\$ 0.00	\$ 0.00	\$ 0.00
35	Utility Plant Acquisition Adjustments	114	\$ 0.00	\$ 0.00	\$ 0.00
36	LESS: Accum. Amort. Utility Plant Acquisition Adjustments	115	\$ 0.00	\$ 0.00	\$ 0.00
37	Other Utility Plant Adjustments	116	\$ 0.00	\$ 0.00	\$ 0.00
38	TOTAL LONG-TERM ASSETS:		\$ 46,280.00	\$ 44,723.00	\$ (1,557.00)
39					
40	<u>Other Property and Investments:</u>				
41	Non-Utility Property	121	\$ 0.00	\$ 0.00	\$ 0.00
42	LESS: Accumulated Depreciation on Non-Utility Property	122	\$ 0.00	\$ 0.00	\$ 0.00
43	Investment in Associated Companies	123	\$ 0.00	\$ 0.00	\$ 0.00
44	Utility Investments	124	\$ 0.00	\$ 0.00	\$ 0.00
45	Other Investments	125	\$ 0.00	\$ 0.00	\$ 0.00
46	Sinking Funds	126	\$ 0.00	\$ 0.00	\$ 0.00
47	Other Special Funds	127	\$ 0.00	\$ 0.00	\$ 0.00
48	Organization	301	\$ 0.00	\$ 0.00	\$ 0.00
49	Franchises	302	\$ 0.00	\$ 0.00	\$ 0.00
50	Land and Land Rights and Water Rights	303	\$ 3,629.00	\$ 3,629.00	\$ 0.00
51	TOTAL OTHER PROPERTY and INVESTMENTS:		\$ 3,629.00	\$ 3,629.00	\$ 0.00
52					
53	<u>Deferred Debits:</u>				
54	Unamortized Debt Discount and Expense	181	\$ 0.00	\$ 0.00	\$ 0.00
55	Extraordinary Property Losses	182	\$ 0.00	\$ 0.00	\$ 0.00
56	Preliminary Survey and Investigation Charges	183	\$ 0.00	\$ 0.00	\$ 0.00
57	Clearing Accounts	184	\$ 0.00	\$ 0.00	\$ 0.00
58	Temporary Facilities	185	\$ 0.00	\$ 0.00	\$ 0.00
59	Miscellaneous Deferred Debits	186	\$ 0.00	\$ 0.00	\$ 0.00
60	Research and Development Expenditures	187	\$ 0.00	\$ 0.00	\$ 0.00
61	Accumulated Deferred Income Taxes	190	\$ 0.00	\$ 0.00	\$ 0.00
62	TOTAL DEFERRED DEBITS:		\$ 0.00	\$ 0.00	\$ 0.00
63	<b>TOTAL ASSETS:</b>		<b>\$ 53,770.00</b>	<b>\$ 52,511.00</b>	<b>\$ (1,259.00)</b>

**\*\* LAST YEARS - ASSETS total DOES NOT match LIABILITIES plus EQUITY \*\***

**\*\* THIS YEARS - ASSETS total DOES NOT match LIABILITIES plus EQUITY \*\***

**INCOME STATEMENT**

(Profit and Loss)

(a)	(b)	(c)	(d)		
Line No.	Description	NARUC Account Number	Previous Year's Dollar Amounts	Report Year's Dollar Amounts	Increase or (Decrease) (c - b)
47	<b>OTHER EXPENSES AND INCOME</b>				
48	<u>Other Expenses:</u>				
49	Depreciation Expenses	403	\$ 0.00	\$ 20,857.00	\$ 20,857.00
50	Amortization of CIAC Expense	403a	\$ 0.00	\$ (19,300.00)	\$ (19,300.00)
51	Amortization of Utility Plant Acquisition Adjustments	407	\$ 0.00	\$ 0.00	\$ 0.00
52	Taxes Other Than Income	408	\$ 0.00	\$ 332.00	\$ 332.00
53	Income Taxes	409	\$ 0.00	\$ 0.00	\$ 0.00
54	Provision For Deferred Income Taxes	410	\$ 0.00	\$ 0.00	\$ 0.00
55	Provision For Deferred Income Taxes- (CREDIT)	411	\$ 0.00	\$ 0.00	\$ 0.00
56	Investment Tax Credits	412	\$ 0.00	\$ 0.00	\$ 0.00
57	Allowance for Funds Used During Construction	420	\$ 0.00	\$ 0.00	\$ 0.00
58	Miscellaneous Non-Utility Expenses	426	\$ 0.00	\$ 0.00	\$ 0.00
59	Interest Expense	427	\$ 2,339.00	\$ 3,838.00	\$ 1,499.00
60	Balance Transferred From Income	435	\$ 0.00	\$ 0.00	\$ 0.00
61	Appropriations of Retained Earnings	436	\$ 0.00	\$ 0.00	\$ 0.00
62	Dividends Declared - Preferred Stock	437	\$ 0.00	\$ 0.00	\$ 0.00
63	Dividends Declared - Common Stock	438	\$ 0.00	\$ 0.00	\$ 0.00
64	Adjustments to Retained Earnings	439	\$ 0.00	\$ 0.00	\$ 0.00
65	Total Other Expenses:		\$ 2,339.00	\$ 5,727.00	\$ 3,388.00
66	<u>Other Income:</u>				
68	Income From Utility Plant Leased to Others	413	\$ 0.00	\$ 0.00	\$ 0.00
69	Gains (Losses) From Disposition of Utility Property	414	\$ 0.00	\$ 0.00	\$ 0.00
70	Interest and Dividend Income	419	\$ 0.00	\$ 0.00	\$ 0.00
71	Non-Utility Income	421	\$ 0.00	\$ 0.00	\$ 0.00
72	Guaranteed Revenues	469	\$ 0.00	\$ 0.00	\$ 0.00
73	Forfeited Discounts	470	\$ 0.00	\$ 0.00	\$ 0.00
74	Miscellaneous Service Revenue	471	\$ 0.00	\$ 0.00	\$ 0.00
75	Rents From Water Property	472	\$ 0.00	\$ 0.00	\$ 0.00
76	Interdepartmental Rents	473	\$ 0.00	\$ 0.00	\$ 0.00
77	Other Miscellaneous Water Revenues	474	\$ 7,700.00	\$ 1,862.00	\$ (5,838.00)
78	Total Other Income:		\$ 7,700.00	\$ 1,862.00	\$ (5,838.00)
79					
80					
81	<b>Total Revenue (income)</b>		\$ 80,597.00	\$ 58,507.00	\$ (22,090.00)
82	<b>Total Expenses</b>		\$ 87,786.00	\$ 85,406.00	\$ (2,380.00)
83	<b>NET PROFIT / (LOSS):</b>		\$ (7,189.00)	\$ (26,899.00)	\$ (19,710.00)

**INCOME STATEMENT**

(Profit and Loss)

(a)	(b)	(c)	(d)		
Line No.	Description	NARUC Account Number	Previous Year's Dollar Amounts	Report Year's Dollar Amounts	Increase or (Decrease) (c - b)
1	<b>UTILITY OPERATING REVENUES</b>				
2	<u>Operating Revenues:</u>				
3	Unmetered Water Customers	460	\$ 20,606.00	\$ 0.00	\$ (20,606.00)
4	Metered Water Customers	461	\$ 52,291.00	\$ 56,645.00	\$ 4,354.00
5	Fire Protection Customers	462	\$ 0.00	\$ 0.00	\$ 0.00
6	Other Sales to Public Authorities	464	\$ 0.00	\$ 0.00	\$ 0.00
7	Irrigation Customers	465	\$ 0.00	\$ 0.00	\$ 0.00
8	Sales for Resale Customers	466	\$ 0.00	\$ 0.00	\$ 0.00
9	Interdepartmental Sales	467	\$ 0.00	\$ 0.00	\$ 0.00
10	Total Operating Revenues:		\$ 72,897.00	\$ 56,645.00	\$ (16,252.00)
11	<u>Cost of Goods Sold:</u>				
12	<u>Cost of Goods Sold:</u>				
13	Salaries & Wages - Office Employees	601	\$ 28,000.00	\$ 16,000.00	\$ (12,000.00)
14	Salaries & Wages - Officers, Directors & Stockholders	603	\$ 0.00	\$ 7,500.00	\$ 7,500.00
15	Employee Pensions & Benefits	604	\$ 0.00	\$ 0.00	\$ 0.00
16	Purchased Water	610	\$ 897.00	\$ 1,627.00	\$ 730.00
17	Purchased Power	615	\$ 12,767.00	\$ 12,856.00	\$ 89.00
18	Fuel for Power Production	616	\$ 0.00	\$ 0.00	\$ 0.00
19	Chemicals	618	\$ 0.00	\$ 0.00	\$ 0.00
20	Materials and Supplies	620	\$ 2,408.00	\$ 814.00	\$ (1,594.00)
21	Contractual Services - Engineering	631	\$ 0.00	\$ 0.00	\$ 0.00
22	Contractual Services - Accounting	632	\$ 335.00	\$ 350.00	\$ 15.00
23	Contractual Services - Legal	633	\$ 0.00	\$ 0.00	\$ 0.00
24	Contractual Services - Management Fees	634	\$ 1,500.00	\$ 600.00	\$ (900.00)
25	Contractual Services - Testing & Lab Fees	635a	\$ 820.00	\$ 1,210.00	\$ 390.00
26	Contractual Services - Water Sampling	635b	\$ 875.00	\$ 0.00	\$ (875.00)
27	Contractual Services - Water System Maintenance	636	\$ 5,235.00	\$ 0.00	\$ (5,235.00)
28	Contractual Services - Water System Repairs	637	\$ 8,677.00	\$ 23,006.00	\$ 14,329.00
29	Contractual Services - Connection Expenses	638	\$ 1,500.00	\$ 5,005.00	\$ 3,505.00
30	Contractual Services - Billing	639	\$ 1,750.00	\$ 0.00	\$ (1,750.00)
31	Contractual Services - Other	640	\$ 9,965.00	\$ 0.00	\$ (9,965.00)
32	Rental	641	\$ 1,000.00	\$ 1,000.00	\$ 0.00
33	Rental of Equipment	642	\$ 4,500.00	\$ 3,277.00	\$ (1,223.00)
34	Transportation Expense	650	\$ 3,603.00	\$ 3,832.00	\$ 229.00
35	Insurance - Vehicle	656	\$ 0.00	\$ 0.00	\$ 0.00
36	Insurance - General Liability	657	\$ 0.00	\$ 0.00	\$ 0.00
37	Insurance - Worker's Compensation	658	\$ 0.00	\$ 0.00	\$ 0.00
38	Insurance - Other	659	\$ 0.00	\$ 0.00	\$ 0.00
39	Advertising Expenses	660	\$ 0.00	\$ 0.00	\$ 0.00
40	Regulatory Commission Expense - Amortization of Rate Case Expenses	666	\$ 0.00	\$ 0.00	\$ 0.00
41	Regulatory Commission Expense - Other	667	\$ 249.00	\$ 262.00	\$ 13.00
42	Water Resource Conservation Expense	668	\$ 0.00	\$ 0.00	\$ 0.00
43	Bad Debt Expense	670	\$ 0.00	\$ 0.00	\$ 0.00
44	Miscellaneous Expense	675	\$ 1,366.00	\$ 2,340.00	\$ 974.00
45	Total Cost of Good Sold:		\$ 85,447.00	\$ 79,679.00	\$ (5,768.00)
46	<b>GROSS PROFIT / (LOSS):</b>		\$ (12,550.00)	\$ (23,034.00)	\$ (10,484.00)

**BALANCE SHEET**  
(Liabilities and Other Credits)

(a)	(b)	(c)	(d)		
Line No.	Description	NARUC Account Number	Previous Year's Dollar Amounts	Report Year's Dollar Amounts	Increase or (Decrease)
64	<b>LIABILITIES</b>				
65	<u>Current Liabilities:</u>				
66	Accounts Payable	231	\$ 977.00	\$ 0.00	\$ (977.00)
67	Notes Payable (Current)	232	\$ 0.00	\$ 0.00	\$ 0.00
68	Accounts Payable to Associated Companies	233	\$ 0.00	\$ 0.00	\$ 0.00
69	Deposits - Reserves for Capital Improvements	234	\$ 0.00	\$ 0.00	\$ 0.00
70	Customer Deposits	235	\$ 0.00	\$ 0.00	\$ 0.00
71	Income Taxes Payable	236	\$ 0.00	\$ 0.00	\$ 0.00
72	Interest Payable	237	\$ 0.00	\$ 0.00	\$ 0.00
73	Accrued Dividends	238	\$ 0.00	\$ 0.00	\$ 0.00
74	Matured Long-Term Debt	239	\$ 0.00	\$ 0.00	\$ 0.00
75	Matured Interest	240	\$ 0.00	\$ 0.00	\$ 0.00
76	Miscellaneous Current and Accrued Liabilities	241	\$ 0.00	\$ 0.00	\$ 0.00
77	TOTAL CURRENT LIABILITIES:		\$ 977.00	\$ 0.00	\$ (977.00)
78					
79	<u>Long-Term Liabilities:</u>				
80	Bonds	221	\$ 0.00	\$ 0.00	\$ 0.00
81	Reacquired Bonds	222	\$ 0.00	\$ 0.00	\$ 0.00
82	Advances from Associated Companies	223	\$ 0.00	\$ 0.00	\$ 0.00
83	Notes Payable (Long-Term)	224	\$ 122,943.00	\$ 131,781.00	\$ 8,838.00
84	TOTAL LONG-TERM LIABILITIES:		\$ 122,943.00	\$ 131,781.00	\$ 8,838.00
85					
86	<u>Deferred Credits:</u>				
87	Unamortized Premium on Debt	251	\$ 0.00	\$ 0.00	\$ 0.00
88	Advances for Construction	252	\$ 0.00	\$ 0.00	\$ 0.00
89	Other Deferred Credits	253	\$ 0.00	\$ 0.00	\$ 0.00
90	Accumulated Deferred Investment Tax Credits	255	\$ 0.00	\$ 0.00	\$ 0.00
91	TOTAL DEFERRED CREDITS:		\$ 0.00	\$ 0.00	\$ 0.00
92					
93	<u>Operating Reserves:</u>				
94	Property Insurance Reserve	261	\$ 0.00	\$ 0.00	\$ 0.00
95	Injuries and Damages Reserve	262	\$ 0.00	\$ 0.00	\$ 0.00
96	Pensions and Benefits Reserve	263	\$ 0.00	\$ 0.00	\$ 0.00
97	Miscellaneous Operating Reserves	265	\$ 0.00	\$ 0.00	\$ 0.00
98	TOTAL OPERATING RESERVES:		\$ 0.00	\$ 0.00	\$ 0.00
99					
100	<u>Accumulated Deferred Income Taxes:</u>				
101	Accumulated Deferred Income Taxes - Accelerated Amortization	281	\$ 0.00	\$ 0.00	\$ 0.00
102	Accumulated Deferred Income Taxes - Liberalized Depreciation	282	\$ 0.00	\$ 0.00	\$ 0.00
103	Accumulated Deferred Income Taxes - Other	283	\$ 0.00	\$ 0.00	\$ 0.00
104	TOTAL ACCUMULATED DEFERRED INCOME TAXES:		\$ 0.00	\$ 0.00	\$ 0.00
105	<b>TOTAL LIABILITIES:</b>		<b>\$ 123,920.00</b>	<b>\$ 131,781.00</b>	<b>\$ 7,861.00</b>
106					
107					
108	<b>STOCKHOLDERS' EQUITY</b>				
109	<u>Contributed Capital:</u>				
110	Common Stock Issued	201	\$ 0.00	\$ 0.00	\$ 0.00
111	Common Stock Subscribed	202	\$ 0.00	\$ 0.00	\$ 0.00
112	Common Stock Liability for Conversion	203	\$ 0.00	\$ 0.00	\$ 0.00
113	Preferred Stock Issued	204	\$ 0.00	\$ 0.00	\$ 0.00
114	Preferred Stock Subscribed	205	\$ 0.00	\$ 0.00	\$ 0.00
115	Preferred Stock Liability for Conversion	206	\$ 0.00	\$ 0.00	\$ 0.00
116	Premium on Capital Stock	207	\$ 0.00	\$ 0.00	\$ 0.00
117	Reduction in Par on Stated Value of Capital Stock	209	\$ 0.00	\$ 0.00	\$ 0.00
118	Gain on Resale or Cancellation of Reacquired Capital Stock	210	\$ 0.00	\$ 0.00	\$ 0.00
119	Other Paid-In Capital	211	\$ 0.00	\$ 0.00	\$ 0.00
120	Discount on Capital Stock	212	\$ 0.00	\$ 0.00	\$ 0.00
121	Capital Stock Expense	213	\$ 0.00	\$ 0.00	\$ 0.00
122	Appropriated Retained Earnings	214	\$ 0.00	\$ 0.00	\$ 0.00
123	Unappropriated Retained Earnings	215	\$ 0.00	\$ 0.00	\$ 0.00
124	Reacquired Capital Stock	216	\$ 0.00	\$ 0.00	\$ 0.00
125	Proprietary Capital (for proprietorships and partnerships)	218	\$ 0.00	\$ 0.00	\$ 0.00
126	TOTAL STOCKHOLDERS' EQUITY:		\$ 0.00	\$ 0.00	\$ 0.00
127	<b>TOTAL LIABILITIES and STOCKHOLDERS' EQUITY:</b>		<b>\$ 123,920.00</b>	<b>\$ 131,781.00</b>	<b>\$ 7,861.00</b>

\*\* LAST YEARS - ASSETS total DOES NOT match LIABILITIES plus EQUITY \*\*

\*\* THIS YEARS - ASSETS total DOES NOT match LIABILITIES plus EQUITY \*\*

Summary of Revenue and Expense from Annual Report for the Report Year:

REVENUES			EXPENSES		
		% of Total Rev			% of Total Exp
Water Sales (Rate Revenue):	\$ 56,645.00	96.8%	Operation & Maintenance:	\$ (79,679.00)	93.3%
Other Sales (Other Revenue):	\$ 1,862.00	3.2%	Depreciation Expense:	\$ (20,857.00)	24.4%
			Amortization Expense:	\$ 19,300.00	-22.6%
			Income Taxes:	\$ 0.00	0.0%
			Other Expense:	\$ (4,170.00)	4.9%
<b>Total Revenue: \$ 58,507.00 100.0%</b>			<b>Total Expenses: \$ (85,406.00) 100.0%</b>		
			<b>Net Income: \$ (26,899.00)</b>		

