

	Staff Adjustments						
	Company Case	1 Update Accum Dep	2 Add CIAC	3 Update Dep Rates/CIAC Amort	4 Remove Proforma PUC	5 Water Testing Annualization	Staff Position
Water Revenues:							
460 Unmetered	9,726.50						9,726.50
Expenses							
615-16 Purchased Power & Fuel for Power	1,400.81						1,400.81
620.1-6 Materials & Supplies-Operation & Maintenance	6,314.97						6,314.97
620.7-8 Materials & Supplies-Admin & General							-
631-34 Contract Services-Professional	3,250.35						3,250.35
635 Contract Services-Water Testing	1,916.83					(1,146.27)	770.56
675 Miscellaneous Expenses	434.04				(50.00)		384.04
TOTAL OPERATING EXPENSES	13,317.00	-	-	-	(50.00)	(1,146.27)	12,120.73
403 Depreciation Expense	1,932.66			(241.31)			1,691.35
406 Amortization, Utility Plant Acquisition Adj.							-
407 Amortization Exp.-Other				(213.46)			(213.46)
408.10 Regulatory Fees (PUC)	54.62				(4.62)		50.00
408.11 Property Taxes	172.74						172.74
408.12 Payroll Taxes							-
Other Taxes (list) DEQ Fees							-
409.1 Federal Income Taxes							-
409.11 State Income Taxes							-
Total Expenses from Operations before interest (Add lines 2 - 15)	15,477.02	-	-	(454.77)	(54.62)	(1,146.27)	13,821.35
NET INCOME	(5,750.52)	-	-	454.77	54.62	1,146.27	(4,094.85)

Plant in Service

ACCT #	DESCRIPTION						
303	Land & Land Rights	27,800.00					27,800.00
304	Structures and Improvements	764.83					764.83
307	Wells	594.09					594.09
311	Power Pumping Equipment	21,562.17					21,562.17
330	Distribution Reservoirs & Standpipes	2,068.77					2,068.77
331	Trans. & Distrib. Mains & Accessories	15,066.23					15,066.23
339	Other Plant & Misc. Equipment	4,498.47					4,498.47
	TOTAL PLANT IN SERVICE	72,354.56	-	-	-	-	72,354.56

Accumulated Depreciation

ACCT #	DESCRIPTION						
304	Structures and Improvements	764.83	(437.05)				327.78
307	Wells	594.09	(451.51)				142.58
311	Power Pumping Equipment	3,293.58	(583.02)				2,710.56
330	Distribution Reservoirs & Standpipes		620.63				620.63
331	Trans. & Distrib. Mains & Accessories	8,040.00	(4,590.91)				3,449.09
339	Other Plant & Misc. Equipment						-
	TOTALS (Add Lines 1 - 25)	12,692.50	(5,441.85)	-	-	-	7,250.65

Net Plant In Service

		59,662.06	5,441.85	-	-	-	65,103.91
Contributions in Aid of Construction		-	(3,645.24)				(3,645.24)
Working Capital (1/8 Operating Expenses)		1,664.63	-	-	(6.25)	(143.28)	1,515.09
Total Rate base		61,326.69	5,441.85	(3,645.24)	-	(6.25)	62,973.76