



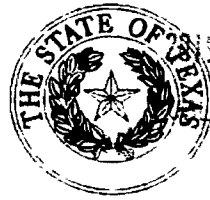
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PUBLIC UTILITY COMMISSION  
FILING CLERK

**CLASS "A" WATER COMPANY  
PUC ANNUAL REPORT  
OF**

CCN Number

11157 / 20453

Official Company Name:

Aqua Utilities, Inc.

D/B/A Name(s)

Aqua Texas, Inc.

Address:

1106 Clayton Lane, Suite 400W Austin, TX 78723

Address City State Zip

**TO THE  
PUBLIC UTILITY COMMISSION  
OF TEXAS**

*For the Year Ended* 12/31/2018

Telephone Number 512-990-4400

Fax Number 512-990-4410

E-Mail [kascheibelhut@aquaaamerica.com](mailto:kascheibelhut@aquaaamerica.com)

Web Site Address [aqua-texas.com](http://aqua-texas.com)

Officer to whom correspondence  
concerning this report should be addressed:

Crandal McDougall

First Name Last Name

Controller

Title

1106 Clayton Lane, Suite 400W Austin, TX 78723

Address City State Zip

## TABLE OF CONTENTS

Schedule	Page
General Instructions .....	1-2
General Utility Information.....	3
Material Changes.....	4
Definitions .....	5-7
101 Affiliates - Companies Controlled By Reporting Entity .....	8
102 Officers .....	9
150 Rate Base and Earnings Calculation .....	10
200-1. Balance Sheet-Utility Plant and Other Debits .....	11
200-2. Balance Sheet-Current Assets and Other Debits .....	12
200-3. Balance Sheet-Equity and Long Term Debt .....	13
200-4. Balance Sheet-Liabilities and Other Credits .....	14
201-W. Water Utility Plant in Service .....	15
201-S. Sewer Utility Plant in Service .....	16
202 Accumulated Depreciation of Utility Plant .....	17
203 Utility Plant Acquisitions Adjustments .....	17
204 Clearing Accounts Supporting Schedule .....	18
205 Statement of Retained Earnings Supporting Schedule ..	19
206 Long Term Debt .....	20
207 Notes Payable Supporting Schedule .....	21
208 Accounts Payable to Affiliated Companies Supporting Schedule .....	21
400 Income Statement - Revenues and Expenses .....	22
401-W. Water Operating Revenue Supporting Schedule.....	23
401-S. Sewer Operating Revenue Supporting Schedule.....	24
402 Operating Revenue Supporting Schedule - Customer Data Water.....	25
403 Operating Revenue Supporting Schedule - Gallons Sold .....	26
405 Sales for Resale Supporting Schedule .....	27
406 Other Water Revenues Supporting Schedule .....	28
407-W. Water Operations and Maintenance Expense Accounts .....	29
407-S. Sewer Operations and Maintenance Expense Accounts .....	30
408 Water Purchased for Resale Supporting Schedule .....	31
409-A Employee Pensions and Benefits Supporting Schedule ..	32
410 Employee and Payroll Statistics .....	33
417-W. Water Amortization Expenses Supporting Schedule .....	34
417-S. Sewer Amortization Expenses Supporting Schedule .....	35
500 Water Production - Water Delivered into System During Year .....	36
502 TCEQ Inspection Reports .....	37
615 Affiliated Transactions.....	38
620 Historical Statistics.....	39
Verification:	
Oath .....	40
Supplemental Oath .....	40

**GENERAL INSTRUCTIONS-Class A Utilities Only**

1. This annual report (earnings report) is required by 16 TAC §24.73 and is used to monitor utility earnings and compile annual financial information to monitor financial conditions of Texas investor owned utilities. Each utility shall submit its report to the Commission in the form and manner prescribed herein. The reported information should reflect the 12-month period ending December 31. The report shall be filed not later than June 1 of the following year. Only one report needs to be completed for each Certificate of Convenience and Necessity (CCN) Number regardless of the number of Public Water Systems and/or number of Sewer Systems affiliated with each CCN. However, if you have multiple water CCNs or multiple sewer CCNs, a separate report must be submitted for each CCN, along with a summary report for all Texas water and sewer operations for affiliated entities. The summary should be submitted along with all the affiliated reports. If the utility possesses a water and sewer CCN (not multiples), then the utility may combine the water and sewer operations into one report, although water and sewer operations must be separately reported within that report.
2. Four copies of this report shall be prepared by each utility. Three copies should be mailed or delivered to the Filing Clerk of Central Records at the Commission's offices in Austin, TX by June 1 of the year following the calendar year. The other copy should be retained by the utility for reference. Additionally, the utility shall file an unaltered electronic version (i.e. in native Microsoft Excel format) with all cell references, formulas, links and other electronic information intact) of the information contained in the required schedules and report along with the hard copies. All water and sewer utilities are required by statute to complete and file this annual report. Note, if a utility has a water and sewer CCN and provides both water and sewer service, the utility shall file one annual report which contains information for both the water and sewer utility service. Each sheet of the Excel file is pre-formatted to calculate certain items based on company specific inputs. Any supporting documents or workpapers filed in PDF format should be searchable. For specific instructions regarding the electronic filing of the report, please visit the Commission's website at: <http://www.puc.state.tx.us/industry/filings/FilingProceed.aspx>, and 16 TAC §22.72(g).
3. Pencil entries will not be permitted on hard copy.
4. All accounting terms and phrases used in this report are to be interpreted in accordance with the effective applicable NARUC Uniform System of Accounts prescribed by this Commission, as set forth in 16 TAC §24.72 with detailed sub accounts listed in the form. The Texas Water Code defines Class A utility as a public utility that provides retail water or sewer utility service through 10,000 or more taps or connections. Class A utilities must use the NARUC system of accounts for utilities with operating revenues exceeding \$1 million.
5. Standard accounting procedures shall apply in determining the nature of any entry (e.g. entries of a reverse or contrary character shall be indicated by a parentheses around the number).
6. The report shall be filed consisting of data relative to a calendar year basis (December 31 year end). Revenues and expenses shall include a column for normalization adjustments to produce a normalized net income. All normalization adjustments must be explained with all assumptions defined and rational/best practices referenced.
7. If this report is made for a period less than the calendar year, the period covered must be clearly stated on the front cover and elsewhere throughout the report where the period covered is shown. When operations cease during the year because of the disposition of property, the balance sheet and supporting schedules should consist of balances and items immediately prior to transfer (for accounting purposes). Provide a full explanation.
8. All instructions shall be followed and each question shall be answered fully and accurately. Sufficient answers shall appear to show that no question or schedule has been overlooked. The expression "none" or "not applicable" shall be given as the answer to any particular inquiry or schedule where it truly and completely states the fact. Unless otherwise indicated, no information will be accepted which incorporates by reference information from another document or report. Where information called for herein is not given, state fully the reason for its omission.

**GENERAL INSTRUCTIONS**

(Continued)

9. Whenever schedules call for comparison of figures of a previous year, the figures reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different figures were used.
10. One copy of the latest annual financial report issued by a certified public accountant should be submitted with this report. If the utility is a member of a group, both parent and subsidiary's annual report should be submitted.
11. Throughout this report money items will be rounded off to the nearest dollar.
12. In the space provided at the top of each page insert the name of the utility and the year to which this report relates.
13. On Schedule 400, column (g), the reporting entity is required to make adjustments to normalize income and expenses for the purpose of determining positive differences between the annual revenues and costs of each utility. Adjusting normalization entries should include adjustments to
  - (1) avoid double counting in affiliates or entities under common control,
  - (2) to record depreciation at the commission's approved rates, amortization at the amount approved in the utility's last rate proceeding in which deferred costs and the amortization of deferred costs are established,
  - (3) to remove any expenses not allowed by the Texas Water Code, or disallowed in previous dockets.
  - (4) other normalization adjustments must be accompanied by all best practice references and an explanation.
14. IF YOU ARE UNDER COMMON CONTROL with other water or sewer utilities operating in Texas, you must file a consolidated income statement and balance sheet including all entities under common control in Texas. These statements should be in addition to the information provided in the-schedules for the utility reporting.
15. Unless otherwise indicated, the information required in this report shall be taken from the reporting entity's financial statements, accounts and other records. Any deviation from records must be fully explained.

**EXCERPT FROM TEXAS WATER CODE****CHAPTER 13.136(b)**

(b) The utility commission by rule shall require each utility to annually file a service, financial, and normalized earnings report in a form and at times specified by utility commission rule. The report must include information sufficient to enable the utility commission to properly monitor utilities in this state. The utility commission shall make available to the public information in the report the utility does not file as confidential.

**GENERAL UTILITY INFORMATION**

1. Name and title of officer having custody of the general books of account and address of the office where such books are kept.

**Crandal McDougall, Controller - 1106 Clayton Lane, Suite 400W, Austin, TX 78723**

2. Name of State under the laws of which the utility is incorporated and the date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and date organized.

**Aqua Utilities, (76-0556391) A Texas Company, December 8, 1997**

3. If at any time during the year the property of the utility was held by a receiver or trustee, give: (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created and, (d) date when possession by receiver or trustee ceased.

**None**

4. State the type(s) of utility service(s) and provide a list of other service(s) furnished by the utility during the year by state and country in each state and country where the utility provides service.

**Regulated Water and Sewer Utility, Non-Regulated Water and Sewer Operations - Texas**

5. Provide a list of all affiliates including name(s), address(es), state(s) and country(ies) in which the affiliate does business, and contact information.

Name of Company	Street Address	City	State	Zip
Aqua Texas, Inc.	1106 Clayton Lane, Suite 400W	Austin	TX	78723
Aqua Development, Inc.	1106 Clayton Lane, Suite 400W	Austin	TX	78723
Aqua Operations, Inc.	1106 Clayton Lane, Suite 400W	Austin	TX	78723
Kerrville South Water Company, Inc.	1106 Clayton Lane, Suite 400W	Austin	TX	78723
Harper Water Company, Inc.	1106 Clayton Lane, Suite 400W	Austin	TX	78723
Aqua Services, Inc	762 West Lancaster Ave.	Bryn Mawr	PA	19010
<b>Aqua America, Inc.</b>	<b>762 West Lancaster Ave.</b>	<b>Bryn Mawr</b>	<b>PA</b>	<b>19010</b>

6. Provide a list of all entities under common control with the reporting utility including name(s), address(es), and contact information for each states or country in which the entity does business.

**See Form 101 Affiliates - Companies Controlled by Reporting Entity**

7. Provide a general description of improvements completed since the last annual report for water and wastewater systems.

**Water:**

**Capital for new wells, ground storage tanks, main line replacement, replacing pumps and motors, etc.**

**Capital Expenditures for Water Systems: \$10,529,397**

**Sewer:**

**Capital for lift stations, pumps and controls, replace digesters, collection line replacement, rehabilitation of WWTPs, etc.**

**Capital Expenditures for Sewer Systems: \$4,146,800**

## MATERIAL CHANGES DURING YEAR

Hereunder give particulars concerning the items indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry must be answered. However, if the word "None" states the fact, it may be used in answering any inquiry, or if information is given elsewhere in the report which answers any inquiry, reference to such other schedule will be sufficient.

1. Changes in, and additions to franchise rights; describing (a) the actual consideration given therefore, and (b) from whom acquired. If acquired without the payment of any consideration, state that fact.
2. Acquisition of other companies, reorganization, merger or consolidation with other companies; give names of companies involved, particulars concerning the transactions, and reference to commission authorization, including docket numbers for commission reviewed transactions.
3. Purchase or sale of operating units, such as sources, treatment & storage facilities, transmission & distribution systems, etc., specify items, parties, effective dates and also reference to Commission authorization, including docket numbers for commission reviewed transactions.
4. Material leaseholds acquired, given, assigned, or surrendered, effective dates, lengths of terms, names of parties, rents, Commission authorization, (docket numbers), if any, and other conditions.
5. Material extensions of systems, including Commission authorization (docket number), giving location, new territory covered by distribution system, and dates of beginning operations. Give, also the number of new customers of each class, and for each class of customers the estimated annual revenues.
6. Estimated increase or decrease in annual revenues due to important rate changes, and the approximate extent to that such a change is reflected in revenues for the reporting year.
7. Material wage scale changes, showing dates of changes, effect on operating expenses for the year, and estimated annual effect of such wage scale changes on operating expenses.
8. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue, and giving Commission authorization, (docket number), if any.
9. Changes in articles of incorporation or amendments to charters; explain the nature and purpose of such changes or amendments.
10. Other material changes not elsewhere provided for should be listed on this and the following blank sheet provided.

**Material Changes During Year**

1	None
2	None
3	None
4	None
5	None
6	None
7	None
8	None



## **DEFINITIONS**

**“Accounts”** means the accounts prescribed in the National Association of Regulatory Utility Commissioners (NARUC) System of Accounts.

**“Amortization”** means the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, which may be over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

**“Book Cost”** means the amount at which property is recorded in the applicable account without deduction of related provisions for accrued depreciation, amortization, or for other purposes.

**“Control”** (including the terms; “controlling,” “controlled by,” and “under common control with”) means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers, or stockholders, voting trusts, holding trusts, affiliated companies, contract or any other direct or indirect means.

**“Cost”** means the amount of money actually paid for property or service. When the consideration given is other than cash, the value of such consideration shall be determined on a cash basis.

**“Debt Expense”** means all expenses in connection with the issuance and initial sale of evidences of debt, such as fees for drafting mortgages and trust deeds; fees and taxes for issuing or recording evidences of debt; cost of engraving and printing bonds and certificates of indebtedness; fees paid trustees; specific costs of obtaining governmental authority; fees for legal services; fees and commissions paid underwriters, brokers, and salesmen or marketing such evidences of debt; fees and expenses of listing on exchanges; and other like costs.

**“Depreciation”**, as applied to depreciable utility plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of the utility plant in the course of providing service. This includes causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of regulatory bodies.

**“Distribution Mains”**, mean any pipes whose primary purpose is to distribute treated water throughout a community, and whose components include arterial or primary feeders, secondary feeders, and the distribution grid works.

**DEFINITIONS**  
**(Continued)**

**“Investment Advances”** means advances, represented by notes or by book accounts only, with respect to which it is mutually agreed or intended between the creditor and debtor that they shall be settled by the issuance of securities or shall not be subject to current settlement.

**“Minor Items of Property”** means the associated parts or items of which retirement units are composed.

**“Net Salvage Value”** means the salvage value of property retired less the cost of removal.

**“NARUC”** means the National Association of Regulatory Utility Commissioners

**“Nominally Issued”**, as applied to securities issued or assumed by the utility means those which have been signed, certified, or otherwise executed, and placed with the proper officer for sale and delivery, or pledged, or otherwise placed in some special fund of the utility, but which have not been sold, or issued directly to trustees of sinking funds in accordance with contractual requirements.

**“Original Cost”**, as applied to utility plant, means the actual money cost, or the actual money value of any consideration paid other than money, of the property at the time it was dedicated to public use, whether by the utility that is the present owner or by a predecessor.

**“Property Retired”**, as applied to utility plant, means property which has been removed, sold, abandoned, destroyed, or which for any cause has been permanently withdrawn from service.

**“Replacing or Replacement”**, when not otherwise indicated in the context, means the construction or installation of utility plant in place of property retired, together with the removal of the property retired.

**“Retained Earnings”** means the accumulated net income of the utility less distributions to stockholders and transfers to other capital accounts, and other adjustments.

**“Salvage Value”** means the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale, or, if retained, the amount at which the material recoverable is chargeable to materials and supplies, or other appropriate account.

**“Straight-Line Remaining Life Method”**, as applied to depreciation accounting, means the plan under which the service value of property is charged to operating expenses (and to clearing accounts if used), and credited to the accumulated depreciation account through equal annual changes during its service life. "Remaining Life" implies that estimates of the future life and salvage shall be reexamined periodically and that depreciation rates will be corrected to reflect any changes in these estimates.

(Company Name)

**DEFINITIONS**  
**(Continued)**

**“Supply Main”** means any main, pipe, or aqueduct or canal whose primary purpose is to convey raw untreated water from one unit to another unit in the source of supply and pumping plant, and to the water treatment equipment.

**“Transmission Main”** means any pipes whose primary purpose is to convey treated water from the water treatment equipment or pumping station to the distribution system serving a community and generally provides no service connections with customers.

**“Utility”** as used herein and when not otherwise indicated in the context, means any public utility to which the uniform system of accounts is applicable.

(Company Name)

**101. AFFILIATES - COMPANIES CONTROLLED BY REPORTING ENTITY**

Show below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by at any time during the reporting year

- 1 If control ceased prior to end of the year, give particulars in a footnote
- 2 If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediates involved
- 3 If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests

Line No	Name of Company Controlled (a)	Kind of Business (b)	Street Address (c)	City (d)	State (e)	Zip (f)	Voting % of Stock (g)	Footnote Ref. (h)
1	Aqua Development, Inc	Regulated	1106 Clayton Lane, Suite 400W	Austin	TX	78723		
2	Aqua Operations, Inc	Non-Regulated	1106 Clayton Lane, Suite 400W	Austin	TX	78723		
3	Kerrville South Water Company, Inc	Regulated	1106 Clayton Lane, Suite 400W	Austin	TX	78723		
4	Harper Water Company, Inc	Regulated	1106 Clayton Lane, Suite 400W	Austin	TX	78723		
5	Aqua Services, Inc	Non-Regulated	762 West Lancaster Ave	Bryn Mawr	PA	19010		
6	Aqua America, Inc.	Regulated - Parent	762 West Lancaster Ave	Bryn Mawr	PA	19010		
7								
8								
9								
10								

4 If the reporting entity is controlled by another entity or entities not listed above, list the controlling entity(ies) below

1	Aqua Texas, Inc	Regulated	1106 Clayton Lane, Suite 400W	Austin	TX	78723	100%	
2								
3								

**FOOTNOTES:**

- 1 Direct control is that which is exercised without interposition of an intermediary
- 2 Indirect control is that which is exercised without interposition of an intermediary which exercises direct control. Control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the NARUC System of Accounts, regardless of the relative voting rights of each party.
- 3 Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the NARUC System of Accounts, regardless of the relative voting rights of each party.

Aqua Utilities, Inc (CCN: 11157/20453)

For the Year Ended 12/31/2018

(Company Name)

## 102. OFFICERS

Line No	Official Title & Name (a)	Principal Business Address						Email (h)
		Street Address (b)	City (c)	State (d)	Zip (e)	Telephone (f)	Fax (g)	
1	President							
2	Robert L. Laughman	1106 Clayton Lane, Suite 400W	Austin	TX	78723	512-990-4400	512-990-4410	RLLaughman@aquaamerica.com
3	Vice-President, Operations							
4	Dnn Rinnann	1106 Clayton Lane, Suite 400W	Austin	TX	78723	512-990-4400	512-990-4410	DERinnann@aquaamerica.com
5								
6								
7								
8	Treasurer							
9	Stan Szczygiel	762 West Lancaster Ave	Bryn Mawr	PA	19010	610-525-1400	610-645-1055	Sszczygiel@aquaamerica.com
10	Assistant Treasurer							
11	Louis Garcia	762 West Lancaster Ave	Bryn Mawr	PA	19010	610-525-1400	610-645-1055	LVGarcia@aquaamerica.com
12	Comptroller							
13	Paul J. Hanley	1000 S. Schuyler Ave	Kankakee	IL	60901	815-614-2033	8159358809	PJHanley@aquaamerica.com
14	Crandal McDougall	1106 Clayton Lane, Suite 400W	Austin	TX	78723	512-990-4400	512-990-4410	KCMcDougall@aquaamerica.com
15								
16	Auditor							
17	Price Waterhouse Coopers	762 West Lancaster Ave	Bryn Mawr	PA	19010	610-525-1400	610-645-1055	
18	Engineer							
19	James C. Barbato	762 West Lancaster Ave	Bryn Mawr	PA	19010	610-525-1400	610-645-1055	JCBarbato@aquaamerica.com
20								
21	General Manager							
22								
23								
24								

### 150. RATE BASE AND EARNINGS CALCULATION

#### RATE BASE SUMMARY

Line No.	Description	Water (a)	Sewer (b)	Total (c)=(a) + (b)	Reference
1	Additions:	xxxx	xxxx	xxxx	
2	Utility plant	123,067,964	28,785,637	151,853,602	201
3	Materials and supplies	92,393	20,843	113,236	200
4	Working cash (capital) (attach schedule)	1,072,070	233,459	1,305,530	200-1
5	Prepayments	296,571	16,629	313,201	200
6	Other (attach schedule or itemize)	4,094,320	2,986,599	7,080,919	
7	<b>TOTAL ADDITIONS (Add Lines 2 through 6)</b>	<b>128,623,319</b>	<b>32,043,168</b>	<b>160,666,487</b>	
8	Deductions:	xxxx	xxxx	xxxx	
9	Reserve for depreciation (Accumulated)	40,264,394	9,403,797	49,668,191	202
10	Advances for construction	1,186,875	113,501	1,300,377	200
11	Contributions in aid of construction	5,648,312	3,007,660	8,655,972	200
12	Accumulated deferred income taxes	4,969,315	702,286	5,671,601	200
13	Accumulated deferred investment tax credits			-	200
14	Other (attach schedule or itemize)	5,411,004	1,401,751	6,812,755	
15	<b>TOTAL DEDUCTIONS (Add lines 9 through 14)</b>	<b>57,479,901</b>	<b>14,628,996</b>	<b>72,108,897</b>	
16	<b>RATE BASE (Line 7, less Line 15)</b>	<b>71,143,419</b>	<b>17,414,172</b>	<b>88,557,590</b>	

#### EARNINGS CALCULATION

(Except for the cells in blue below, the values in this table will populate automatically after completion of Schedules 400 and 200-3.)

17	Return (Note 1)	5,639,237
18	Rate of Return (Line 17/Line 16)	6.37%
19	Earned Return on Ending Equity (Notes 2, 3)	8.76%

Note 1. [Schedule 400, Line 59, Column (h)] + [Schedule 400, Line 51, Column (h)] - [Schedule 400, Line 45, Column (h)] - [Schedule 400, Line 58, Column (h)]

Note 2. Based on reported capital structure on Schedule 200 3 as reflected in "Capital Structure" section below

Note 3. Line 19 (above) will automatically calculate correctly only after Schedule 200 3, Schedule 400, and the rate-base portion of this schedule (above) have been completed

#### Capital Structure & Weighted-Average Cost of Capital

	Balance	Percent of Total	Cost	Weighted Cost of Capital
	(a)	(b)	(c)	(d)=(b) x (c)
Long-Term Debt (balance carries over from tab 200-3)	42,167,212	51.73%	4.14%	2.14%
Common Equity* (balance carries over from tab 200-3)	39,351,165	48.27%	12.00%	5.79%
Total	81,518,376	100.00%		7.93%

\*If the company currently has an authorized return on equity (ROE), enter that ROE in column (c) and provide the docket number in which that ROE was granted here =====>> **TCEQ Docket Nos. 2004-1671-UCR and 2004-1120-UCR**

If the company does not currently have an authorized ROE, enter in column (c) the average of the most current ROE values for all other Class A Utilities with authorized ROE values.

If the company does not currently have an authorized ROE, enter in the box that follows the ROE that the company believes reflects its current cost of equity (this will in virtually every circumstance be different from the ROE that is actually earned) and place an "X" here =====>>

# 150. RATE BASE AND EARNINGS CALCULATION (Schedule)

		Water	Sewer	
		11157	20453	
Line 2	Utility Plant - Property, Plant and Equipment	101xxx	123,067,966	28,785,637
Line 3	Materials and Supplies	151xxx	32,393	10,843
Line 4	Operating Expense		3,576,564	,867,673
Line 4	Working Capital (1/8)		1,072,070	233,459
Line 5	Prepayments	162xxx	196,571	16,629
Line 6	Utility Plant - Property Held for Future Use	103xxx	-	-
Line 6	Utility Plant - Utility Plant Purchased or Sold	104xxx	-	-
Line 6	Utility Plant - Construction Work in Progress	105xxx	2,209,146	920,556
Line 6	Utility Plant - Completed Construction Not Classified	106xxx	5,227,563	2,028,121
Line 6	Utility Plant Adjustments - Utility Plant Acquisition Adjustments	114xxx	(5,339,791)	-
Line 6	Utility Plant Adjustments - Accumulated Amortization of Utility Plant Acquisition Adjustments	115xxx	905,565	-
Line 6	Utility Plant Adjustments - Other Utility Plant Adjustments	116xxx	961,529	-
Line 6	Deferred Debits - Regulatory Assets	186xxx	130,308	37,922
Line 6	Total Other (Line 6)		4,094,320	2,986,599
Line 9	Reserve for depreciation (Accumulated)	108xxx	(40,264,394)	(9,403,797)
Line 10	Deferred Credits - Advances for Construction	252/253	(1,186,875)	(113,501)
Line 11	Contributions in Aid of Construction (CIAC) - Customer Contributions	271xxx	3,822,607	637,326
Line 11	Contributions in Aid of Construction (CIAC) - Developer Contributions	271xxx	3,164,268	2,821,902
Line 11	Contributions in Aid of Construction (CIAC) - Accumulated Amortization	272xxx	1,338,564	151,568
Line 11	Contributions in Aid of Construction		(5,648,312)	3,007,660
Line 12	Accumulated Deferred Income Taxes - Liberalized Depreciation	282xxx	(4,964,533)	699,088
Line 12	Accumulated Deferred Income Taxes - Other	283xxx	(4,781)	3,199
Line 12	Accumulated deferred income taxes		(4,969,315)	702,286
Line 13	Accumulated deferred investment tax credits			
Line 14	Current and Accrued Liabilities - Customers' Deposits - Billing	235020	(73,548)	(16,055)
Line 14	Regulatory Assessment Fees	253110	(164,812)	(39,842)
Line 14	OPEB Reserve - Non-Current	253200	(170)	(38)
Line 14	Other Deferred Credits	253000	-	-
Line 14	Pension Reserv - Non-Current	253250	109	25
Line 14	Reg Liability - FAS 109	253116	(5,172,583)	(1,345,840)
Line 14	Total Other (Line 14)		(5,411,004)	(1,401,751)
Rate Base			71,143,420	17,414,172

(Company Name)

**200-1. BALANCE SHEET**  
**UTILITY PLANT AND OTHER DEBITS**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule No. (b)	Balance End of Year (d)	Balance Beginning of Year (e)
1	<b>UTILITY PLANT</b>		xxx	xxx
2	101.0 Utility Plant in Service	201	151,853,603	143,162,275
3	102.0 Utility Plant Leased To Others	202		
4	103.0 Property Held for Future Use	203		
5	104.0 Utility Plant Purchased or Sold			
6	105.0 Construction Work in Progress	204	3,129,702	5,520,555
7	106.0 Completed Construction Not Classified		7,255,684	2,867,891
8	<b>Total Utility Plant</b>		162,238,990	151,550,722
9	<b>ACCUMULATED DEPRECIATION</b>		xxx	xxx
10	108.1 Utility Plant in Service	205	49,668,191	47,646,628
11	108.2 Utility Plant Leased to Others	205		
12	108.3 Property Held for Future Use	205		
13	<b>Total Accumulated Depreciation</b>		49,668,191	47,646,628
14	<b>ACCUMULATED AMORTIZATION</b>		xxx	xxx
15	110.1 Utility Plant In Service			
16	110.2 Utility Plant Leased to Others			
17	<b>Total Accumulated Amortization</b>			
18	<b>UTILITY PLANT ADJUSTMENTS</b>		xxx	xxx
19	114.0 Utility Plant Acquisition Adjustments	203	(5,339,791)	(5,339,791)
20	115.0 Accumulated Amortization of Utility Plant Acquisition Adjustments		905,565	795,271
21	116.0 Other Utility Plant Adjustments		961,529	961,529
22	<b>Total Utility Plant Adjustments</b>		(3,472,697)	(3,582,991)
23	117.0 Pending Reclass of Utility Plant			
24	<b>TOTAL NET UTILITY PLANT</b>		109,098,102	100,321,103
25	<b>OTHER PROPERTY AND INVESTMENTS</b>		xxx	xxx
26	<b>OTHER PROPERTY</b>		xxx	xxx
27	121.0 Non-Utility Property			
28	122.0 Accumulated Depreciation & Amortization of Non-Utility Property			
29	<b>Total Other Property</b>			
30	<b>INVESTMENTS</b>		xxx	xxx
31	123.0 Investments in Affiliated Companies			
32	123.1 Other Investments			
33	123.2 Sinking Funds			
34	123.3 Other Special Funds			
35	124.0 Utility Investments			
36	125.0 Other Investments			
37	126.0 Sinking Funds			
38	127.0 Other Special Funds			
39	<b>Total Investments</b>			
40	<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>			



(Company Name)

**200-2. BALANCE SHEET**  
**CURRENT ASSETS AND OTHER DEBITS**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule No. (b)	Balance End of Year (d)	Balance Beginning of Year (d)
1	<b>CURRENT AND ACCRUED ASSETS</b>		XXX	XXX
2	131.1 Cash on Hand			
3	131.2 Cash in Bank		51,088	85,650
4	132.0 Special Deposits - Interest and Dividends			
5	133.0 Other Special Deposits			
6	134.0 Working Funds			
7	135.0 Temporary Cash Investments			
8	141.0 Customers Accounts Receivable		1,481,116	1,829,622
9	142.0 Other Accounts Receivable			
10	143.0 Accumulated Provision for Uncollectible Accounts-Credit		(198,351)	(174,220)
11	144.0 Notes Receivable			
12	145.0 Accounts Receivable from Affiliated Company		(3,777,821)	(8,023,612)
13	146.0 Notes Receivable from Affiliated Company			
14	151.0 Plant Materials and Supplies		113,236	113,417
15	152.0 Merchandise			
16	153.0 Other Materials and Supplies			
17	161.0 Stores Expense			
18	162.0 Prepayments		313,201	301,503
19	171.0 Accrued Interest & Dividends Receivable			
20	172.0 Rents Receivable			
21	173.0 Accrued Utility Revenues		914,889	865,187
22	174.0 Miscellaneous Current & Accrued Assets			
23	<b>TOTAL CURRENT &amp; ACCRUED ASSETS</b>		(1,102,642)	(5,002,453)
24	<b>DEFERRED DEBITS</b>		XXX	XXX
25	181.0 Unamortized Debt Discount and Expense			
26	182.0 Extraordinary Property Losses			
27	183.0 Preliminary Survey and Investigation Charges			
28	184.0 Clearing Accounts	204		
29	185.0 Temporary Facilities			
30	186.1 Deferred Rate Case Expense			
31	186.2 Other Deferred Debits			
32	186.3 Regulatory Assets		168,229	156,296
33	187.0 Research & Development Expenditures			
34	190.1 Accumulated Deferred Federal Income Taxes			
35	190.2 Accumulated Deferred State Income Taxes			
36	<b>TOTAL DEFERRED DEBITS</b>		168,229	156,296
37	<b>TOTAL ASSETS &amp; OTHER DEBITS</b>		108,163,689	95,474,946

(Company Name)

**200-3. BALANCE SHEET**  
**EQUITY AND LONG TERM LIABILITIES**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule No. (b)	Balance End of Year (d)	Balance Beginning of Year (d)
1	<b>EQUITY CAPITAL &amp; LIABILITIES</b>		XXX	XXX
2	<b>EQUITY CAPITAL</b>		XXX	XXX
3	201.0 Common Stock Issued			
4	202.0 Common Stock Subscribed			
5	203.0 Common Stock Liability for Conversion			
6	207.0 Premium on Capital Stock		57,294.845	57,294.845
7	209.0 Reduction in Par or Stated Value of Capital Stock			
8	210.0 Gain on Resale or Cancellation of Reacquired Capital Stock			
9	211.0 Other Paid-In Capital		(52,506.760)	(53,489,173)
10	212.0 Discount on Capital Stock			
11	213.0 Capital Stock Expense			
12	214.0 Appropriated Retained Earnings	205		
13	215.0 Unappropriated Retained Earnings	205	34,563.080	30,512.701
14	216.0 Reacquired Capital Stock			
15	218.0 Proprietary Capital (proprietorships & partnerships)			
16	<b>TOTAL EQUITY CAPITAL</b>		39,351.165	34,318,373
17	<b>LONG-TERM DEBT</b>		XXX	XXX
18	221.0 Bonds		40,699.464	33,310,516
19	222.0 Reacquired Bonds			
20	223.0 Advances from Affiliated Companies	208		
21	224.0 Other Long-term Debt	206	1,467,748	1,877,636
22	<b>TOTAL LONG-TERM DEBT</b>		42,167,212	35,188,152

(Company Name)

**200-4. BALANCE SHEET**  
**CURRENT LIABILITIES AND OTHER CREDITS**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule No (b)	Balance End of Year (d)	Balance Beginning of Year (d)
1	<b>CURRENT AND ACCRUED LIABILITIES</b>		XXX	XXX
2	231.00 Accounts Payable		2,688,831	1,846,768
3	232.00 Notes Payable	206		
4	233.00 Accounts Payable to Affiliated Companies	208		
5	234.00 Notes Payable to Affiliated Companies	206		
6	235.00 Customers' Deposits-Billing		89,603	106,307
7	236.11 Accrued Taxes, Taxes Other Than Income		25,126	122,602
8	236.12 Accrued Taxes, Income Taxes		1,068,175	1,979,490
9	236.20 Accrued Taxes, Other Income & Deductions			
10	237.10 Accrued Interest on Long-term Debt			
11	237.20 Accrued Interest on Other Liabilities		1,298	917
12	238.00 Accrued Dividends			
13	239.00 Matured Long-term Debt			
14	240.00 Matured Interest			
15	241.00 Miscellaneous Current and Accrued Liabilities		357,717	445,140
16	<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>		4,230,749	4,501,224
17	<b>DEFERRED CREDITS</b>		XXX	XXX
18	251.00 Unamortized Premium on Debt			
19	252.00 Advances for Construction		1,300,377	1,848,377
20	252.10 Accumulated Amortization of Advances for Construction			
21	253.00 Other Deferred Credits		6,723,152	6,873,454
22	255.10 Accumulated Deferred Investment Tax Credit (Utility Operations)			
23	255.20 Accumulated Deferred Investment Tax Credit (Non-Utility Operations)			
24	<b>TOTAL DEFERRED CREDITS</b>		8,023,529	8,721,830
25	<b>OPERATING RESERVES</b>		XXX	XXX
26	261.00 Property Insurance Reserve			
27	262.00 Injuries & Damages Reserve			
28	263.00 Pensions & Benefits Reserve		63,461	60,459
29	265.00 Miscellaneous Operating Reserve			
30	<b>TOTAL OPERATING RESERVES</b>		63,461	60,459
31	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)</b>		XXX	XXX
32	271.10 Customer Contributions		4,459,934	3,177,110
33	271.20 Developer Contributions		5,986,171	5,340,851
34	271.30 Grant(s) in Aid			
35	271.40 Other			
36	272.00 Accumulated Amortization		(1,790,132)	(1,539,287)
37	<b>TOTAL NET (CIAC)</b>		8,655,972	6,978,674
38	<b>ACCUMULATED DEFERRED INCOME TAXES</b>		XXX	XXX
39	281.00 Accelerated Amortization			
40	282.00 Liberalized Depreciation		5,663,621	5,740,340
41	283.00 Other		7,980	(34,107)
42	<b>TOTAL ACCUMULATED DEFERRED INCOME TAXES</b>		5,671,601	5,706,233
43	<b>TOTAL LIABILITIES &amp; OTHER CREDITS</b>		108,163,689	95,474,946

201-W. WATER UTILITY PLANT IN SERVICE - Account No. 101.0

- 1 Report by prescribed accounts the original cost of utility plant in service and the additions and retirements of such plant during the year
- 2 Do not include as adjustments, corrections to additions and retirements for the current or preceding year. Such items should be included in appropriate Column (c) or (d)
- 3 Credit adjustments in Column (e) should be shown in red, or in black enclosed in parenthesis. State in a footnote the general character of any adjustments in Column (e)
- 4 Submit, in a footnote, an explanation of amounts included in Columns (e) and/or (f), Line 34, for lowering or changing the location of mains

Line No	Account Number and Title (a)	Balance Previous Year (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Balance End of Year (f)
1	<b>.1 INTANGIBLE PLANT</b>	XXX	XXX	XXX	XXX	XXX
2	301.10 Organization	585,220				585,220
3	302.10 Franchises	407,377				407,377
4	339.10 Other Plant and Miscellaneous Equipment	9,429	-	-	-	9,429
5	Total Intangible Plant	1,002,025	-	-	-	1,002,025
6	<b>.2 SOURCE OF SUPPLY AND PUMPING PLANT</b>	XXX	XXX	XXX	XXX	XXX
7	303.20 Land and Land Rights	2,563,539	39,996			2,603,535
8	304.20 Structures and Improvements	1,260,643	158,606	3,765		1,415,483
9	305.20 Collection and Impounding Reservoirs	35,147				35,147
10	306.20 Lake, Rivers and Other Intakes	17,113				17,113
11	307.20 Wells and Springs	12,343,812	1,392,957	95,154		13,641,616
12	308.20 Infiltration Galleries and Tunnels	-			-	-
13	309.20 Supply Mains	2,387,068	98,913			2,485,981
14	310.20 Power Generation Equipment	395,111	40,575			435,686
15	311.20 Pumping Equipment	4,546,041	648,766	140,273		5,054,535
16	339.20 Other Plant and Miscellaneous Equipment	11,608				11,608
17	Total Source of Supply and Pumping Plant	23,560,083	2,379,813	239,192	-	25,700,704
18	<b>.3 WATER TREATMENT EQUIPMENT</b>	XXX	XXX	XXX	XXX	XXX
19	303.30 Land and Land Rights	17,330				17,330
20	304.30 Structures and Improvements	2,044,694	9,563	3,503		2,050,754
21	310.30 Power Generation Equipment	-			-	-
22	311.30 Pumping Equipment	213,931	26,739	2,302		238,367
23	320.30 Water Treatment Equipment	2,724,046	62,349	8,259		2,778,136
24	339.30 Other Plant and Miscellaneous Equipment	13,268				13,268
25	349.30 Instrumentation	-	-	-	-	-
26	350.30 Sewer Treatment Equipment	-	-	-	-	-
27	Total Water Treatment Equipment	5,013,269	98,651	14,064	-	5,097,856
28	<b>.4 TRANSMISSION AND DISTRIBUTION PLANT</b>	XXX	XXX	XXX	XXX	XXX
29	303.40 Land and Land Rights	150,028	-	-	-	150,028
30	304.40 Structures and Improvements	893,991	15,689		-	909,680
31	310.40 Power Generation Equipment	-	-	-	-	-
32	311.40 Pumping Equipment	2,043,948	35,186	26,531	-	2,052,603
33	330.40 Distribution Reservoirs and Standpipes	12,390,405	362,646	75,440	-	12,677,611
34	331.40 Transmission and Distribution Mains	45,801,627	2,516,754	427,569	-	47,890,811
35	333.40 Services	9,008,918	1,156,826	207,278	-	9,958,466
36	334.40 Meters and Meter Installations	7,426,472	520,996	103,646	-	7,843,822
37	335.40 Hydrants	1,090,085	3,621		-	1,093,706
38	336.40 Backflow Prevention Devices	-	-	-	-	-
39	339.40 Other Plant and Miscellaneous Equipment	6,997				6,997
40	Total Transmission and Distribution Plant	78,812,471	4,611,718	840,465	-	82,583,724
41	<b>.5 GENERAL PLANT</b>	XXX	XXX	XXX	XXX	XXX
42	303.50 Land and Land Rights	677,849	-	-	-	677,849
43	304.50 Structures and Improvements	1,083,862	8,456	5,362		1,086,956
44	340.50 Office Furniture and Equipment	3,964,607	378,597			4,343,204
45	341.50 Transportation Equipment	1,246,931	361,044	285,953	63,701	1,385,723
46	342.50 Stores Equipment	-	-	-	-	-
47	343.50 Tools, Shop and Garage Equipment	82,343	-	-	-	82,343
48	344.50 Laboratory Furniture & Equipment	-	-	-	-	-
49	345.50 Power Operated Equipment	91,698	-	-	-	91,698
50	346.50 Communication Equipment	252,495	28,237			280,732
51	347.50 Miscellaneous Equipment	108,757	-	-	-	108,757
52	348.50 Other Tangible Plant	626,392	-	-	-	626,392
53	Total General Plant	8,134,935	776,335	291,316	63,701	8,683,655
54	<b>TOTAL WATER PLANT-IN-SERVICE</b>	116,522,783	7,866,516	1,385,036	63,701	123,067,964

Adjustments are reversals of contributed property estimates made in prior year

201-S. SEWER UTILITY PLANT IN SERVICE - Account No. 101.0

- 1 Report by prescribed accounts the original cost of utility plant in service, and the additions and retirements of such plant during the year.  
2 Do not include as adjustments corrections to additions and retirements for the current or preceding year. Such items should be included in appropriate Column (c) or (d).  
3 Credit adjustments in Column (e) should be shown in red, or in black enclosed in parentheses. State in a footnote the general character of any adjustments in Column (e).  
4 Submit, in a footnote, an explanation of amounts included in Column (e) and/or (f). Line 34 for lowering or changing the location of items.

Line No.	Account Number and Title	Balance Previous Year (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Balance End of Year (f)
1	<b>.1 INTANGIBLE PLANT</b>	XXX	XXX	XXX	XXX	XXX
2	151.10 Organization	67,994	-	-	-	67,994
3	152.10 Franchises	-	-	-	-	-
4	189.10 Other Plant and Misc. Equipment	1,227	-	-	-	1,227
5	<b>2 COLLECTION SYSTEM</b>	XXX	XXX	XXX	XXX	XXX
6	353.20 Land and Right-of-Ways	82,990	-	-	-	82,990
7	354.20 Pump Station Structures and Improvements	853,398	161,804	242	-	1,014,960
8	355.20 Pump Station Power Generation Equipment	48,234	-	-	-	48,234
9	356.20 Pump Station Power Protection and Control Devices	-	-	-	-	-
10	359.20 Collection Sewers - Pressure	-	-	-	-	-
11	360.20 Pump Station Force Mains	2,939,931	199,074	4,910	-	3,134,095
12	361.20 Collection Sewers - Gravity	5,455,518	1,197,884	-	-	6,653,402
13	362.20 Special Collection Structures	93,371	-	-	-	93,371
14	363.20 Services to Customers	2,480,754	150,325	9,403	-	2,621,676
15	364.20 Customer's Flow Measuring Devices	79,946	0	-	-	79,946
16	365.20 Customer's Flow Measuring Installations	-	-	-	-	-
17	366.20 Customer's Grinder Pump Units	-	-	-	-	-
18	367.20 Customer's Grinder Pump Unit Installations	-	-	-	-	-
19	370.20 Receiving Wells	-	-	-	-	-
20	371.20 Pump Station Pumping Equipment	-	-	-	-	-
21	399.20 Other Plant and Misc. Equipment	-	-	-	-	-
22	399.20 Pump Station Communication Equipment	-	-	-	-	-
23	399.20 Other Tangible Plant	-	-	-	-	-
24	<b>.3 SYSTEM PUMPING PLANT</b>	XXX	XXX	XXX	XXX	XXX
25	353.30 Land and Right-of-Ways	16,965	-	-	-	16,965
26	354.30 Pump Station Structures and Improvements	246,788	-	-	-	246,788
27	370.30 Receiving Wells	1,372,041	823	-	-	1,372,864
28	371.30 Pump Station Pumping Equipment	2,744,382	44,193	30,722	-	2,767,753
29	389.30 Other Plant and Misc. Equipment	-	-	-	-	-
30	<b>.4 TREATMENT and DISPOSAL FACILITIES</b>	XXX	XXX	XXX	XXX	XXX
31	353.40 Land and Right-of-Ways	101,943	-	-	-	101,943
32	354.40 Structures and Improvements	1,140,256	4,569	8,738	-	1,156,087
33	355.40 Power Generation Equipment	53,531	-	-	-	53,531
34	356.40 Power Protection and Control Devices & Appliances	-	-	-	-	-
35	371.40 Pumping Equipment	-	-	-	-	-
36	380.40 Treatment and Disposal Equipment	4,686,464	525,527	6,364	-	5,205,627
37	381.40 Yard Piping	599,501	19,964	9,136	-	610,428
38	382.40 Outfall Line and Headwall	254,754	-	-	-	254,754
39	385.40 Instrumentation and Computer Equipment	-	-	-	-	-
40	389.40 Other Plant and Miscellaneous Equipment	14,425	-	-	-	14,425
41	<b>.5 RECLAIMED WATER TREATMENT PLANT</b>	XXX	XXX	XXX	XXX	XXX
42	353.50 Land and Right-of-Ways	16,060	-	-	-	16,060
43	354.50 Pump Station Structures and Improvements	312,950	-	-	-	312,950
44	355.50 Pump Station Power Generation Equipment	19,684	2,796	-	-	22,480
45	371.50 Pump Station Pumping Equipment	147,144	-	-	-	147,144
46	374.50 Reuse Distribution Reservoirs	8,025	30,526	-	-	38,551
47	380.50 Treatment and Disposal Equipment	1,246,469	-	45,360	-	1,201,109
48	381.50 Yard Piping	-	-	-	-	-
49	389.50 Other Plant and Misc. Equipment	40,471	-	-	-	40,471
50	<b>.6 RECLAIMED WATER DISTRIBUTION PLANT</b>	XXX	XXX	XXX	XXX	XXX
51	353.60 Land and Right-of-Ways	105,627	-	-	-	105,627
52	366.60 Customer's Grinder Pump Units	38,207	-	-	-	38,207
53	367.60 Customer's Grinder Pump Unit Installations	-	-	-	-	-
54	371.60 Pump Station Pumping Equipment	47,128	-	-	-	47,128
55	375.60 Reuse Transmission and Distribution System	6,177	-	-	-	6,177
56	<b>.7 GENERAL PLANT</b>	XXX	XXX	XXX	XXX	XXX
57	353.70 Land and Right-of-Ways	40,032	-	-	-	40,032
58	354.70 Pump Station Structures and Improvements	283,089	-	1,008	-	284,097
59	385.70 Instrumentation and Computer Equipment	-	-	-	-	-
60	390.70 Office Furniture and Equipment	779,875	85,407	-	-	865,282
61	391.70 Transportation Equipment	63,701	7,127	-	(63,701)	7,127
62	392.70 Stores Equipment	-	-	-	-	-
63	393.70 Tools, Shop and Garage Equipment	-	-	-	-	-
64	394.70 Laboratory Equipment	1,749	-	-	-	1,749
65	395.70 Power Operated Equipment	4,268	-	-	-	4,268
66	396.70 Communication Equipment	17,862	-	-	-	17,862
67	397.70 Miscellaneous Equipment	128,975	-	106,096	-	235,071
68	398.70 Other Tangible Plant	(2,407)	-	-	-	(2,407)
69	399.70 Safety Equipment	-	-	-	-	-
70	<b>TOTAL WASTEWATER UTILITY PLANT ACCOUNT</b>	26,639,491	2,421,888	212,040	(63,701)	28,785,637

Adjustments are reversals of contributed property estimates made in prior year

## 202. ACCUMULATED DEPRECIATION OF UTILITY PLANT - WATER AND SEWER

- 1 Report below an analysis of the changes in accumulated depreciation during the year and the amounts applicable to prescribed functional classifications  
2 Explain and give particulars of important adjustments during the year

Line No	Item (a)	Water Plant	Sewer Plant
		Water Plant (b)	Sewer Plant (c)
1	Balance Beginning of Year	38,796,113	8,850,516
2	Credits During Year	XXXXX	XXXXX
3	Depreciation Provisions charged to	XXXXX	XXXXX
4	403 Depreciation	2,702,496	649,080
5	413 Income from Utility Plant Leased to Others	-	-
6		-	-
7	Total Depreciation Provisions	2,702,496	649,080
8	Recoveries from Insurance	-	-
9	Salvage Realized from Retirements	65,463	-
10	Other Credits (Describe)	-	-
11		-	-
12	Total Credits During Year	65,463	-
13	Total Credits	2,767,959	649,080
14	Debits During Year	XXXXX	XXXXX
15	Retirement of Utility Plant	1,316,201	79,275
16	Cost of Removal	-	-
17	Other Debits (Describe)	(16,523)	16,523
18		-	-
19	Total Debits During Year	1,299,677	95,799
20	Balance at End of Year	40,264,394	9,403,797

Describe the basis upon which depreciation provisions for the year were determined and attach worksheets showing the computations made in arriving at the annual provisions

## 203-W. WATER UTILITY PLANT ACQUISITIONS ADJUSTMENTS - Account No. 114.0

Line No	Item (a)	Mountain Crest Amount (b)	Cardinal Valley Amount (c)	LCRA Harper Amount (d)	LCRA London Amount (e)	Indian Springs Amount (f)	
1	Book Plant - Net	279,268	668,261	653,014	426,054	41,464	
2	PUC Difference (Rate-making)						
3	Less Contributions (Net)						
4	Net Utility Plant Acquired	279,268	668,261	653,014	426,054	41,464	
5	Purchase Price	256,767	13,476	220,455	143,834	17,683	
6	Acquisition Adjustment	22,501	654,785	432,559	282,220	23,781	
7							
8		11157	11157	11157	11157	11157	

Line No	Item	San Gabriel River Ranch Amount (g)	Stone Mountain Amount (h)	Oak Ridge Estates Amount (i)	Dancing Bear Amount (j)	Gray Water Amount (k)	Totals (v)
1	Book Plant - Net	193,946	1,748,866	905,408	3,103,019	3,205,233	11,224,534
2	PUC Difference (Rate-making)						-
3	Less Contributions (Net)						-
4	Net Utility Plant Acquired	193,946	1,748,866	905,408	3,103,019	3,205,233	11,224,534
5	Purchase Price	124,020	410,474	556,212	936,590	2,638,175	5,317,686
6	Acquisition Adjustment	69,926	1,338,392	349,197	2,166,430	567,058	5,906,848
7							
8		11157	11157	11157	11157	11157	

## 203-S. SEWER UTILITY PLANT ACQUISITIONS ADJUSTMENTS - Account No. 114.0

Line No	Item (a)	Gray Sewer Amount (b)	Project No. 2 Amount (c)	Project No. 3 Amount (d)	Project No. 4 Amount (e)	Totals (f)
1	Book Plant - Net	2,677,284				2,677,284
2	PUC Difference (Rate-making)					-
3	Less Contributions (Net)					-
4	Net Utility Plant Acquired					-
5	Purchase Price	2,294,095				2,294,095
6	Acquisition Adjustment	383,189				383,189
7						
8		20453				

**Aqua Texas (Amortization and Depreciation Schedules) - Support for Tabs 202-203 Accum Depr & Acquisition Adjustment - 2018**

**Accumulated Depreciation**

Account	Narue Account	W/S	CCN	PPE Balance for Allocation	Beginning Balance	Provision (403.0)	Retirements	Cost or Removal	Salvage	Transfers	Gain - Loss	Ending Balance
108000	108.1	W	11157	128,295,528.80	38,796,113	2,702,496	(1,316,201)	-	65,463	16,523	-	40,264,344.15
108000	108.1	W	11421	2,365,236.44	613,400	49,823	-	-	-	-	-	663,222.55
108000	108.1	W	11484	4,633,377.26	1,477,910	97,600	-	-	-	-	-	1,575,509.91
108000	108.1	W	12902	5,608,250.39	1,882,877	118,136	-	-	-	-	-	2,001,012.58
108000	108.1	W	13201	118,959,198.54	36,822,523	2,505,829	(1,076,583)	-	64,067	-	1,104	38,316,939.32
108000	108.1	W	13203	98,422,146.14	29,769,442	2,073,224	(808,026)	-	31,491	-	-	31,066,130.87
108000	108.1	W	13254	654,067.53	11,175	13,778	-	-	-	-	-	24,952.28
108000	108.1	S	20453	30,813,758.65	8,850,516	649,080	(79,275)	-	-	(16,523)	-	9,403,796.74
108000	108.1	S	20867	3,537,758.75	1,175,489	74,522	-	-	-	-	-	1,250,010.71
108000	108.1	S	21059	9,926,087.02	3,370,055	209,089	(31,637)	-	-	-	-	3,547,507.26
108000	108.1	S	21065	62,363,847.48	19,230,699	1,313,670	(498,993)	-	-	-	-	20,045,376.62
				465,579,256.99	142,000,197	9,807,246	(3,810,715)	-	161,021	-	1,104	148,158,852.99
						9,141,895	665,352					
		W		358,937,805.09	109,373,438	7,560,886	(3,200,810)	-	161,021	16,523	1,104	113,912,162
		S		106,641,451.90	32,626,759	2,246,361	(609,905)	-	-	(16,523)	-	34,246,691
				465,579,256.99	142,000,197	9,807,246	(3,810,715)	-	161,021	-	1,104	148,158,853

**Accumulated Amortization - CIAC**

Account	Narue Account	W/S	CCN	CIAC Balance	Beginning Balance	Provision (407.3)	Retirements	Cost or Removal	Salvage	Transfers	Gain - Loss	Ending Balance
272000	272.00	W	11157	(6,986,876)	(1,170,786)	(167,777)	-	-	-	-	-	(1,338,564)
272000	272.00	W	11421	(14,859)	(2,025)	(357)	-	-	-	-	-	(2,382)
272000	272.00	W	11484	(156,374)	(4,873)	(3,755)	-	-	-	-	-	(8,628)
272000	272.00	W	12902	(2,256,117)	(499,964)	(54,177)	-	-	-	-	-	(554,141)
272000	272.00	W	13201	(9,473,867)	(1,868,734)	(227,498)	23,750	-	-	-	(23,092)	(2,095,574)
272000	272.00	W	13203	(12,994,998)	(2,755,183)	(312,052)	-	-	-	-	-	(3,067,235)
272000	272.00	W	13254	-	-	-	-	-	-	-	-	-
272000	272.00	S	20453	(3,459,228)	(368,501)	(83,067)	-	-	-	-	-	(451,568)
272000	272.00	S	20867	(1,469,531)	(307,044)	(35,288)	-	-	-	-	-	(342,332)
272000	272.00	S	21059	(2,697,847)	(667,111)	(64,784)	-	-	-	-	-	(731,895)
272000	272.00	S	21065	(11,375,908)	(2,425,286)	(273,172)	-	-	-	-	-	(3,698,459)
				(50,885,605)	(10,069,508)	(1,221,928)	23,750	-	-	-	(23,092)	(11,290,778)
		W		(31,883,090.71)	(6,301,566)	(765,616)	23,750	-	-	-	(23,092)	(7,066,524)
		S		(19,002,514.76)	(3,767,943)	(456,312)	-	-	-	-	-	(4,224,254)
				50,885,605.47	10,069,508	1,221,928	23,750	-	-	-	(23,092)	(1,290,778)

Depreciation expense calculation determined by the depreciation study performed by Gannett Fleming study in 2010

**Accumulated Amortization - UPAA**

Account	Narue Account	W/S	CCN	Beginning Balance	Provision (403.0)	Retirements	Cost or Removal	Salvage	Transfers	Gain - Loss	Ending Balance
115000	115.0	W	11157	(795,271)	(110,294)	-	-	-	-	-	(905,565)
115000	115.0	W	11421	-	-	-	-	-	-	-	-
115000	115.0	W	11484	-	-	-	-	-	-	-	-
115000	115.0	W	12902	-	-	-	-	-	-	-	-
115000	115.0	W	13201	(279,015)	(33,127)	-	-	-	-	-	(312,143)
115000	115.0	W	13203	(92,706)	(13,244)	-	-	-	-	-	(105,949)
115000	115.0	W	13254	(2,054)	(1,537)	-	-	-	-	-	(3,591)
115000	115.0	S	20453	-	-	-	-	-	-	-	-
115000	115.0	S	20867	-	-	-	-	-	-	-	-
115000	115.0	S	21059	-	-	-	-	-	-	-	-
115000	115.0	S	21065	(75,120)	(10,729)	-	-	-	-	-	(85,849)
				(1,244,166)	(168,931)	-	-	-	-	-	(1,413,097)
		W		(1,169,046)	(158,201)	-	-	-	-	-	(1,327,248)
		S		(75,120)	(10,729)	-	-	-	-	-	(85,849)
				(1,244,166)	(168,931)	-	-	-	-	-	(1,413,097)

**204. CLEARING ACCOUNTS SUPPORTING SCHEDULE - Account No. 184.0**

This Schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 184.0 - Clearing Accounts.

Line No.	Account No. (a)	Balance at Beg of Year (b)	Additions (c)	Reductions or Deletions (d)	Adjustments (e)	Balance at End of Year (f)
1	184070	-		-		-
2	184301	-		-		-
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
	<b>TOTALS</b>		-	-	-	-

**204. CLEARING ACCOUNTS SUPPORTING SCHEDULE - Account No. 184.0**

This Schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 184.0 - Clearing Accounts.

Line No.	Account No. (a)	Balance at Beg of Year (b)	Additions (c)	Reductions or Deletions (d)	Adjustments (e)	Balance at End of Year (f)
1	20453		-			-
2						-
3						-
4						-
5						-
6						-
7						-
8	<b>TOTALS</b>		-	-	-	-



## 205. STATEMENT OF RETAINED EARNINGS SUPPORTING SCHEDULE

### Account Nos. 214.0 and 215.0

1. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 409.0.

Line No.	Item (a)	Amounts (b)
1	<b>Unappropriated Retained Earnings Account No. 215.0:</b>	XXXXXX
2	Balance Beginning of Year	30,512,701
3	Changes to Account:	XXXXXX
4	Adjustments to Retained Earnings *	
5	Credits	
6	Debits	
7	Balance Transferred From Income	4,050,379
8	Total Unappropriated Retained Earnings	34,563,080
9		
10	<b>Appropriated Retained Earnings Account No. 214.0:</b>	XXXXXX
11	Total Appropriations of Retained Earnings	
12	Dividends Declared:	XXXXXX
13	Preferred Stock Dividends Declared	
14	Common Stock Dividend Declared	
15	Total Dividends Declared	-
16	Total Appropriated Retained Earnings	-
17	<b>Total Retained Earnings</b>	<b>34,563,080</b>

\* Indicate whether or not the adjustment was Commission Approved.

Notes to Retained Earnings (for any adjusting journal entries other than closing prior year's income):

(Company Name)

## 206. LONG-TERM DEBT - Account Nos. 221.0, 222.0, and 224.0

(Excluding Advances from Affiliated Companies)

- 1 Give below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the respondent, exclusive of advances from affiliated companies
- 2 Group entries according to accounts and show the total for each account
- 3 For obligations assumed by the respondent show in Column (a) the name of the issuing company and the class and series of such obligations
- 4 For Receivers' Certificates show the name of the court and date of court order under which such certificates were issued.
- 5 If respondent has pledged any of its long-term debt securities give particulars in a footnote, including name of the pledge and purpose of pledge
- 6 If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in Column (g)
- 7 If interest has matured but is unpaid on any obligation, state in a footnote the class, series and principal amount of such obligation and the amount of interest matured thereon

Line No	Class and Series of Obligations (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding Per Balance Sheet* (e)	Interest For Year		Held By Respondent	
						Rate (f)	Amount (g)	As Acquired Lg - Term Debt (h)	In Sinking & Other Funds (i)
1		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
2	Senior Unsecured Notes	7/31/2003	7/31/2018	4,018,582	-	0.0487	222,189		
3	Senior Unsecured Notes	12/27/2006	12/31/2018	3,794,317	-	0.0554	375,907		
4	Senior Unsecured Notes	12/17/2009	12/17/2019	10,310,364	10,310,364	0.0487	486,649		
5	Unsecured Note - Series B	2/3/2005	2/3/2020	7,315,143	7,315,143	0.0554	380,387		
6	Senior Unsecured Notes	7/31/2003	7/31/2020	6,578,881	6,578,881	0.0472	320,392		
7	Senior Unsecured Notes	6/24/2010	6/24/2021	1,500,000	1,500,000	0.052	69,300		
8	Senior Unsecured Notes	2/28/2007	2/28/2022	5,581,364	5,581,364	0.0487	314,231		
9	Senior Unsecured Notes	7/31/2003	7/31/2023	4,385,921	4,385,921	0.0462	213,594		
10	Senior Unsecured Notes	6/24/2010	6/24/2024	6,500,000	6,500,000	0.0563	313,950		
11	Senior Unsecured Notes	6/14/2012	6/14/2027	8,907,288	8,907,288	0.0487	317,990		
12	Senior Unsecured Notes	6/24/2010	6/24/2028	7,500,000	7,500,000	0.0483	391,500		
13	Senior Unsecured Notes	5/20/2015	5/20/2030	23,347,728	23,347,728	0.0357	838,183		
14	Senior Unsecured Notes	11/3/2016	11/3/1935	21,424,083	21,424,083	0.0522	-		
15	Senior Unsecured Notes	2/28/2007	2/28/2037	5,581,364	5,581,364	0.0359	326,510		
16	Senior Unsecured Notes	11/3/2016	11/3/2038	523,645	523,645	0.0585	-		
17	Senior Unsecured Notes	11/3/2016	11/3/2041	8,700,000	8,700,000	5.0% - 5.86%	181,179		
	North Channel Water Authority			5,090,744	4,407,582		279,356		
1									
2	TOTAL OBLIGATIONS			131,059,424	122,563,363		5,031,318		

\* Total amount outstanding without reduction for amount held by respondent

Debt Issue Costs	Customer Interest Expense	3,199
	Debt Issue Costs / Amortization of Debt Issue Costs	(146,522)
	Other Interest Expense	892.70
	122,416,841	5,071,026

Debt represents Aqua Texas Consolidated Debt allocated to CCNs by rate base items. PPE, C'WIP, Accumulated Depreciation of PPE, CIAC, Amortization of CIAC

(Company Name)

**207. NOTES PAYABLE SUPPORTING SCHEDULE - Account No. 232.0**

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 232.0 - Notes Payable.

Line No.	Name of Creditor (a)	Description of Transaction (b)	Date of Issue (c)	Date of Maturity (d)	Amount at End of Year (e)	Interest Rate Per Annum (f)
1	None					
2						
3						
4						
5						
6						
7						
8				TOTAL	-	

**208. ACCOUNTS PAYABLE TO AFFILIATED COMPANIES  
SUPPORTING SCHEDULE - Account No. 233.0**

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 233.0 - Accounts Payable to Affiliated Companies.

Line No.	Name of Affiliated Company (a)	Description of Transaction (b)	Date of Issue (c)	Date of Maturity (d)	Amount at End of Year (e)	Interest Rate Per Annum (f)
1						
2						
3						
4						
5						
6						
7						
8				TOTAL		

**400. INCOME STATEMENT  
REVENUES AND EXPENSES**

Line No	Account Number and Title (a)	Schedule No (c)	Balance End of Year (d)	Normalization <sup>1</sup> Adjustment (e)	End of Year Normalized Amount (h)
1	400.0 Operating Revenues-Water	401-W	16,980,646		16,980,646
	500.0 Operating Revenues-Sewer	401-S	4,053,048		4,053,048
2					
3	UTILITY OPERATING EXPENSES		XXX	XXX	XXX
4	401.0 Operating Expenses		10,444,237		10,444,237
5	403.0 Depreciation Expense		3,351,575		3,351,575
6	406.0 Amortization of Utility Plant Acquisition Adjustment		(110,294)		(110,294)
7	407.1 Amortization of Limited Term Plant				-
8	407.2 Amortization of Property Losses				-
9	407.3 Amortization of Other Utility Plant		(250,845)		(250,845)
10	407.4 Amortization of Regulatory Assets				-
11	408.0 Taxes Other Than Income		824,190		824,190
12	409.10 Federal Income Taxes, Utility Operating Income		1,068,013		1,068,013
13	409.11 State Income Taxes, Utility Operating Income		75,702		75,702
14	409.12 Local Income Taxes, Utility Operating Income				-
15	410.0 Deferred Income Tax				-
16	410.10 Federal		(8,122)		(8,122)
17	410.11 State				-
18	Total Deferred Income Tax		(8,122)		(8,122)
19	411.1 Provision for Deferred Income Taxes		XXX	XXX	XXX
	- Credit, Utility Operating Income				-
20	Tax Credits				-
21	412.1 Investment Tax Credit, Deferred to Future Periods, Utility Operating Income		XXX	XXX	XXX
22	412.2 Investment Tax Credits, Restored to Operating Income, Utility Operating Income		XXX	XXX	XXX
23	Total Tax Credits		-		-
24	TOTAL UTILITY OPERATING EXPENSES		15,394,457		15,394,457
25					-
26	NET UTILITY OPERATING INCOME (LOSS)		5,639,337		5,639,337
27					-
28	OTHER OPERATING INCOME (LOSS)		XXX	XXX	XXX
29	413.0 Income from Utility Plant Leased to Others				-
30	414.0 Gains (Losses) from Disposition of Utility Property				-
31	TOTAL OTHER OPERATING INCOME (LOSS)		-		-
32					-
33	NON-OPERATING INCOME		XXX	XXX	XXX
34	415.0 Revenues from Merchandising, Jobbing and Contract Work		-		-
35	419.0 Interest & Dividend Income		-		-
36	420.0 Allowance for Funds Used During Construction (AFUDC)		165,687		165,687
37	421.0 Non-Utility Income		-		-
38	TOTAL NON-OPERATING INCOME		165,687		165,687
39					-
40	NON-OPERATING DEDUCTIONS		XXX	XXX	XXX
41	408.2 Taxes Other Than Income, Other Income and Deductions (attach schedule)				-
42	409.2 Income Taxes, Other Income and Deductions				-
43	416.0 Costs & Expenses of Merchandising, Jobbing and Contract Work				-
44	426.0 Miscellaneous Non-Utility Expenses		7,799		7,799
45	TOTAL NON-OPERATING INCOME & DEDUCTIONS		157,887		157,887
46					-
47	INTEREST EXPENSE		XXX	XXX	XXX
48	427.0 Interest Expense		1,746,745		1,746,745
49	428.0 Amortization of Debt Discount & Expenses				-
50	429.0 Amortization of Premium on Debt				-
51	TOTAL INTEREST EXPENSE		1,746,745		1,746,745
52					-
53	EXTRAORDINARY ITEMS		XXX	XXX	XXX
54	433.0 Income				-
55	434.0 Deductions				-
56	409.3 Income Taxes				-
57	409.4 Other				-
58	TOTAL EXTRAORDINARY ITEMS		-		-
59	NET INCOME (LOSS)		4,050,379		4,050,379

<sup>1</sup> Attach an explanation and calculations for all normalized adjustments. The reporting entity must use any normalization adjustment methodologies that were approved in the entity's most recent rate proceeding.

**401-W. WATER OPERATING REVENUES SUPPORTING SCHEDULE - Account No. 400.0**

This schedule is breakdown of the accounts that constitute the ending balance in Account No. 400.0 - Operating Revenues (Water).  
Schedules 401-W and 401-S totals should equal Schedule 400.

Line No.	Account Number and Title (a)	Schedule No. (b)	Balance End of Year (c)	Normalization <sup>1</sup> Adjustment (e)	Normalized Amount (e)
1	WATER SALES REVENUE				
2	460.0 Unmetered Water Revenue				
3	460.1 Residential				
4	460.2 Commercial				
5	460.3 Industrial				
6	460.4 Public				
7	460.5 Other				
8					
9	Total Unmetered Water Revenue				
10					
11	461.0 Metered Water Revenue				
12	461.1 Residential		14,790,165		14,790,165
13	461.2 Commercial		1,335,744		1,335,744
14	461.3 Industrial				
15	461.4 Public				
16	461.5 Multiple Family Dwellings				
17	461.6 Other		1,363,401		1,363,401
18					
19	Total Metered Water Revenue		17,489,310		17,489,310
20					
21	462.1 Public Fire Protection				
22	462.2 Private Fire Protection				
23	464.0 Other Sales to Public (Special Contracts)	404			
24					
25					
26	TOTAL WATER SALES		17,489,310		17,489,310
27					
28	OTHER WATER REVENUES				
29					
30	466.0 Sales for Resale	405			
31	467.0 Interdepartmental Sales				
32	470.0 Forfeited Discounts				
33	471.0 Miscellaneous Service Revenues		(510,939)		(510,939)
34	472.0 Rents from Water Property				
35	473.0 Interdepartmental Rents				
36	474.0 Other Water Revenues	406	2,275		2,275
37					
38	TOTAL OTHER WATER REVENUES		(508,664)		(508,664)
39					
40	TOTAL WATER SALES & OTHER REVENUES		16,980,646		16,980,646

<sup>1</sup> Attach an explanation and calculations for all normalized.

**401-S. SEWER OPERATING REVENUES SUPPORTING SCHEDULE - Account No. 400.0**

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 400.0 - Operating Revenue

Line No	Account Number and Title (a)	Schedule No (b)	Balance End of Year (c)	Normalization Adjustment	Normalized Amount
1	SEWER SALES REVENUE		XXX		
2	521.0 Flat Rate Revenues - General Customers	402	XXX		
3	521.1 Residential		3,816,832		3,816,832
4	521.2 Commercial		65,452		65,452
5	521.3 Industrial				
6	521.4 Public Authorities				
7	521.5 Multiple Family Dwelling Revenues				
8	521.6 Other Revenues (Availability)				
9					
10	Total Unmetered Sewer Revenue		3,882,284		3,882,284
11					
12	522.0 Measured Revenues - General Customers	402	XXX		
13	522.1 Residential				
14	522.2 Commercial		336,101		336,101
15	522.3 Industrial				
16	522.4 Public Authorities				
17	522.5 Multiple Family Dwellings Revenues				
18	523.0 Revenues from Public Authorities	404			
19	524.0 Revenues from Other Systems	404			
20	525.0 Interdepartmental Revenues	404			
21					
22	Total Measured Sewer Revenue		336,101		336,101
23					
24	OTHER SEWER REVENUES		XXX		
25	530.0 Guaranteed Revenues	406			
26	531.0 Sale of Biosolids				
27	532.0 Forfeited Discounts		57,158		57,158
28	534.0 Rents from Sewer Property	406			
29	535.0 Interdepartmental Rents				
30	536.0 Other Sewer Revenues	406	-222,495		-222,495
31	536.1 Reserve Capacity Fees				
32	536.2 Sludge Processing Fees				
33	536.3 Sewer Processing Surcharges				
34					
35	TOTAL SEWER SALES <sup>1</sup>		4,218,385		4,218,385
36					
37	RECLAIMED WATER SALES		XXX		
38	540.0 Flat Rate Reuse Revenues				
39	540.1 Residential Reuse Revenues				
40	540.2 Commercial Reuse Revenues				
41	540.3 Industrial Reuse Revenues				
42	540.4 Reuse Revenues from Public Authorities				
43	541.0 Measured Reuse Revenue				
39	541.1 Residential Reuse Revenues				
40	541.2 Commercial Reuse Revenues				
41	541.3 Industrial Reuse Revenues				
42	541.4 Reuse Revenues from Public Authorities				
43	544.0 Reuse Revenues from Other Systems				
44					
45	Total Reclaimed Water Sales		0		
46					
47	TOTAL SEWER SALES & OTHER REVENUES		4,053,048		4,053,048

<sup>1</sup> This line - Total Water Sales - is to be entered in Section 2 of the Revised Annual Assessment Report (Form GAO-10)

**402-W. OPERATING REVENUES SUPPORTING SCHEDULE - CUSTOMER DATA - WATER**

Customers should be reported on the basis of number of meters, (except where multiple customers have one meter)  
plus number of flat rate accounts Where separate meter readings are added for billing purposes, one customer  
shall be counted for each group of meters so added

Line No	Customer Classes (a)	Customers End of Previous Year (b)	Customers End of Current Year (c)	Normalization Adjustment (c)	Normalized Customer Count Current Year (c)
1	Unmetered Sales	XXX	XXX	XXX	XXX
2	Residential				
3	Other (specify)				
4					
5					
6					
12	Total Unmetered Sales				
13					
14	Metered Sales	XXX	XXX	XXX	XXX
15	5/8" or 3/4"	20,835	21,342		
16	3/4"	130	146		
17	1"	210	213		
18	1 1/2"	34	36		
19	2"	44	49		
20	3"	5	5		
21	4"	5	6		
22	6"	1	1		
23	8"	3	3		
24	10"				
25	Total Metered Sales	21,267	21,801		

**402-S. OPERATING REVENUES SUPPORTING SCHEDULE - CUSTOMER DATA - SEWER**

Customers should be reported on the basis of number of meters, (except where multiple customers have one meter)  
plus number of flat rate accounts Where separate meter readings are added for billing purposes, one customer  
shall be counted for each group of meters so added

Line No	Customer Classes (a)	Customers End of Previous Year (b)	Customers End of Current Year (c)	Normalization Adjustment (c)	Normalized Customer Count Current Year (c)
1	Unmetered Sales	XXX	XXX	XXX	XXX
2	Residential	4,511	4,784		
3	Other (specify)				
4	Commercial				
5					
6					
7	Total Unmetered Sales	4,511	4,784		
8					
9	Metered Sales, if any	XXX	XXX	XXX	XXX
10	5/8" or 3/4"	42	43		
11	3/4"				
12	1"	12	12		
13	1 1/2"	11	11		
14	2"	12	15		
15	3"	3	3		
16	4"	3	4		
17	6"				
18	8"				
19	10"				
20	Total Metered Sales	83	88		

**403. OPERATING REVENUES SUPPORTING SCHEDULE - GALLONS SOLD**

1. Report below the gallons sold for the current year and the previous year for each customer class.  
 2. How the quantities of water sold to unmetered flat-rate customers were determined should be explained in a footnote.

Line No.	Account (a)	Gallons Sold Previous Year (000 omitted) (b)	Gallons Sold Current Year (000 omitted) (c)	Normalization Adjustment (000 omitted) (c)	Normalized Gallons Sold Current Year (000 omitted) (c)
1	<b>WATER SALES:</b>				
2	Unmetered Sales	XXX	XXX	XXX	XXX
3	Residential				
4	Non-Residential				
5	Total Unmetered Sales				
6					
7	Metered Sales	XXX	XXX	XXX	XXX
8	5/8" or 3/4"	1,434,922	1,487,835		
9	3/4"	21,755	24,644		
10	1"	44,693	43,149		
11	1 1/2"	26,245	23,706		
12	2"	46,862	37,965		
13	3"	9,508	9,643		
14	4"	8,600	13,725		
15	6"	3,500	3,648		
16	8"	9,589	10,996		
17	10"				
18		1,605,674	1,655,313		
19	Interdepartmental Sales				
20					
21	Total Water Sales	1,605,674	1,655,313		

**FOOTNOTES:** Please explain any rates set not using meter size.

If metering is provided on sewer service, please provide a similar schedule.



(Company Name)

**405. SALES FOR RESALE SUPPORTING SCHEDULE - Account No. 466.0**

1. Designate by asterisk in Column (a) purchases which are affiliated with respondent.

2. The entries on Lines 1 to 8 under Columns (b) to (g) must correspond to the entries on the same lines under Columns (a) to (g). The totals of Columns (b) to (g) inclusive must agree with respective quantities reported in Column (c).

Line No	Name of Purchaser (a)	Point of Delivery (b)	Service* Capacity (c)	Quantity of Water Sold (1,000-Gal ) (d)	Revenues \$ (f)	Revenue \$ Per (1,000-Gal ) (g)
1	None					
2						
3						
4						
5						
6						
7						
8						
Totals						

\* Size of meter from which delivery is made

**Aqua Utilities, Inc (CCN: 11157/20453)**

**For the Year Ended 12/31/2018**

**(Company Name)**

**406. OTHER WATER REVENUES SUPPORTING SCHEDULE - Account No. 474.0**

Provide a breakdown of Other Water Revenues - Account No. 474.0 not shown in any other revenue account.

Line No.	Description (a)	Amounts (b)
1	City of Ingram Connection Fees	\$2,275
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17	TOTALS	\$2,275

(Company Name)

**407-W. WATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS**

Line No	Account Number and Title (a)	Schedule No (b)	Amount of Operating Expenses			Amount Disallowed previous rate case (f)
			Current Year (c)	Normalized Adjustment (d)	Normalized Amount (e)	
1	<b>Salaries and Wages</b>		XXX	XXX	XXX	Docket #
2	601 0 Employees	409	1,853,496		1,853,496	
3	603 0 Officers, Directors and Majority Stockholders	409				
4	Total Salaries and Wages		1,853,496		1,853,496	
5	604 0 Employee Pensions and Benefits	409-A	528,752		528,752	
6	610 0 Purchased Water	408	1,706,962		1,706,962	
7	615 0 Purchased Power		817,352		817,352	
8	616 0 Fuel for Power Production					
9	618 0 Chemicals		278,232		278,232	
10	620 0 Materials and Supplies		186,657		186,657	
11	<b>Contractual Services</b>		XXX	XXX	XXX	XXX
12	631 0 Engineering		6,638		6,638	
13	632 0 Accounting		31,624		31,624	
14	633 0 Legal		143,733		143,733	
15	634 0 Management Fees		748,310		748,310	
16	635 0 Testing		211,735		211,735	
17	636 0 Other - Maintenance		1,117,413		1,117,413	
18	Total Contractual Services		2,259,452		2,259,452	
19	641 0 Rental of Building/Real Property		96,241		96,241	
20	642 0 Rental of Equipment		13,728		13,728	
21	650 0 Transportation Expenses		168,477		168,477	
22	<b>Insurance</b>		XXX	XXX	XXX	XXX
23	656 0 Vehicle		38,990		38,990	
24	657 0 General Liability		109,222		109,222	
25	658 0 Workman's Compensation		38,621		38,621	
26	659 0 Other		26,177		26,177	
27	Total Insurance		213,011		213,011	
28	660 0 Advertising Expense - Other than Conservation		1,919		1,919	
29	666 0 Regulatory Commission Expenses-Amort Rate Case Expense					
30	667 0 Regulatory Commission Expenses-Other					
31	668 0 Water Resource Conservation Expense					
32	670 0 Bad Debt Expense		107,435		107,435	
33	<b>Miscellaneous Expenses</b>		XXX	XXX	XXX	XXX
34	675 0 Miscellaneous Other		66,769		66,769	
35	675 1 Membership Dues		23,676		23,676	
36	675 2 Registration Fees for Conventions & Meetings of Industry		20,013		20,013	
37	675 3 Communication Services		98,287		98,287	
38	675 4 Trustee Fees and Bank Charges		1,490		1,490	
39	675 5 Stockholders Expenses					
40	675 6 Office Expenses and Utilities		48,486		48,486	
41	675 7 Uniforms		19,658		19,658	
42	675 8 Director's Fees and Expenses					
43	675 9 Mailing		19,103		19,103	
44	675.10 Subscriptions		1,405		1,405	
45	675 11 Write off of expenditures for preliminary surveys, plans, investigations etc., included in Account 183.0 - Preliminary Survey and Investigation Charges, relative to projects which have been abandoned		XXX	XXX	XXX	XXX
			XXX	XXX	XXX	XXX
			XXX	XXX	XXX	XXX
46	675 12 Travel		31,606		31,606	
47	675 13 Education		14,357		14,357	
48	675 14 Charitable Contributions					
49	Total Miscellaneous Expenses		344,849		344,849	
50	Total Water Operation and Maintenance Expense Accounts		8,576,564		8,576,564	

(Company Name)

**407-S. SEWER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS**

Line No	Account Number and Title (a)	Schedule No (b)	Amount of Operating Expenses			Amount Disallowed previous rate case (f)
			Current Year (c)	Normalized Adjustment (d)	Normalized Amount (e)	
1	<b>Salaries and Wages</b>		XXX	XXX	XXX	Docket #
2	701 0 Employees	409	311,450			
3	703 0 Officers, Directors and Majority Stockholders	409				
4	Total Salaries and Wages		311,450			
5	704 0 Employee Pensions and Benefits	409-A	83,514			
6	710 0 Purchased Sewer Treatment		-			
7	711 0 Sludge Removal Expense		141,528			
8	715 0 Purchased Power		200,013			
9	716 0 Fuel for Power Production					
10	718 0 Chemicals		55,374			
11	720 0 Materials and Supplies		6,862			
12	<b>Contractual Services</b>		XXX	XXX	XXX	XXX
13	731 0 Engineering		7,021			
14	732 0 Accounting		7,014			
15	733 0 Legal		40,177			
16	734 0 Management Fees		161,804			
17	735 0 Testing		110,980			
18	736 0 Other - Maintenance		457,748			
19	Total Contractual Services		1,272,036			
20	741 0 Rental of Building/Real Property		44,054			
21	742 0 Rental of Equipment		1,832			
22	750 0 Transportation Expenses		35,439			
23	<b>Insurance</b>		XXX	XXX	XXX	XXX
24	756 0 Vehicle		8,648			
25	757 0 General Liability		24,227			
26	758 0 Workman's Compensation		8,307			
27	759 0 Other		5,807			
28	Total Insurance		128,313			
29	760 0 Advertising Expense - Other than Conservation		463			
30	766 0 Regulatory Commission Expenses-Amort of Rate Case Expense					
31	767 0 Regulatory Commission Expenses-Other					
31	770 0 Bad Debt Expense		42,386			
32	<b>Miscellaneous Expenses</b>		XXX	XXX	XXX	
33	775 0 Miscellaneous Other		61,991			XXX
34	775 1 Membership Dues		4,013			
35	775 2 Registration Fees for Conventions & Meetings of Industry		4,429			
36	775 3 Communication Services		25,423			
37	775 4 Trustee Fees and Bank Charges		336			
38	775 5 Stockholders Expenses					
39	775 6 Office Expenses and Utilities		5,110			
40	775 7 Uniforms		1,785			
41	775 8 Director's Fees and Expenses					
42	775 9 Mailing		1,500			
43	775 10 Subscriptions		217			
44	775 11 Write off of expenditures for preliminary surveys, plans, investigations etc., included in Account 183 0 - Preliminary Survey & Investigation Charges, relative to abandoned projects		XXX	XXX	XXX	XXX
			XXX	XXX	XXX	XXX
45	775 12 Travel		6,108			
46	775 13 Education		2,112			
47	775 14 Charitable Contributions					
48	Total Miscellaneous Expenses		155,873			
49	Total Wastewater Operation and Maintenance Expense Accounts		1,867,673			

**408. WATER PURCHASED FOR RESALE SUPPORTING SCHEDULE - Account No. 610.0**

- [illegible]

PUC Annual Report  
Page 36

**409-A. EMPLOYEE PENSIONS AND BENEFITS SUPPORTING SCHEDULE**  
**Account No. 604.0**

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 604.0 - Employee Pensions and Benefits.

Line No.	Benefit Type (a)	Total Water Expenses for Current Year (b)	Total Wastewater Expense for Current Year (b)
1	401K	108,405	20,846
2	Capital Overhead Credit - Benefits	(99,853)	(22,864)
3	Dental	21,304	3,382
4	Employee Stock Option Program	51,769	11,678
5	Health Insurance	426,247	66,328
6	Life Insurance	16,866	3,292
7	OPEB - Non Service	(52)	(11)
8	OPEB Service Costs	90	20
9	Option Expense	3,733	842
10	Other Post Employee Benefits	-	(0)
11	Others (Specify) - Other	227	23
12	Pension - Non Service	(106)	(24)
13	Physicals	73	-
14	Tuition Assistance	48	-
16	TOTALS	528,752	83,514

## 410. EMPLOYEE AND PAYROLL STATISTICS

1. Show hereunder the details called for concerning the number of officers and employees at the beginning and end of the year, an aggregate salaries and wages for the year.
2. The data shall be itemized according to the department payroll classification maintained by Respondent at the end of the year (s as, for example, executive, accounting, treasury, engineering, etc).

Line No.	Payroll Classification (a)	Number End of Year (b)	Aggregate Salaries and Wages for the Year (c)
1	Accounting	2	135,570
2	Administration	1	116,034
3	Compliance	1	98,650
4	Executive	1	119,900
5	Operations	25	1,642,162
6	Operations - Administrative	3	119,472
7	Operations - Engineering	4	35,400
8	Operations - Management	0	381,952
9	Safety	0	17,137
10			
11			
12	Employees at end of year based on Aqua Texas Consolidated Report		
13	Aggregate Salaries and Wages allocated to individual CCN based on		
14	customer count.		
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40		37	2,666,277

**417-W. WATER AMORTIZATION EXPENSES SUPPORTING SCHEDULE - Account Nos. 406.0, 407.1, 407.2 and 407.3**

**Amortization of Utility Plant Acquisition Adjustment - Account No. 406.0**

Line No	Year Incurred Date (a)	Name of Company Acquired (b)	Total Acquisition Adjustment (c)	Yearly Amortization (d)
1		See Supporting Schedule	(5,339,791)	110,294
2				
3				
4				
5				
6				
7		TOTALS	(5,339,791)	110,294

**Amortization of Property Losses - Account No. 407.2**

Line No	Year Incurred Date (a)	Identify Each Item (b)	Total Adjustment (c)	Yearly Amortization (d)
1				
2				
3				
4				
5				
6				
7		TOTALS		

**Amortization of Limited Term Plant - Account No. 407.1**

Line No	Year Incurred Date (a)	Description of Plant (b)	Total Adjustment (c)	Yearly Amortization (d)
1				
2				
3				
4				
5				
6				
7		TOTALS		

**Amortization of Other Utility Plant - Account No. 407.3**

Line No	Year Incurred Date (a)	Plant Item Amortized (b)	Total Adjustment (c)	Yearly Amortization (d)
1		See Supporting Schedules	(6,986,876)	(167,777)
2				
3				
4				
5				
6				
7		TOTALS	(6,986,876)	(167,777)



**417-S. SEWER AMORTIZATION EXPENSES SUPPORTING SCHEDULE - Account Nos. 406.0, 407.1, 407.2 and 407.3**

**Amortization of Utility Plant Acquisition Adjustment - Account No. 406.0**

Line No	Year Incurred Date (a)	Name of Company Acquired (b)	Total Acquisition Adjustment (c)	Yearly Amortization (d)
1				
2				
3				
4				
5				
6				
7		TOTALS	-	-

**Amortization of Property Losses - Account No. 407.2**

Line No	Year Incurred Date (a)	Identify Each Item (b)	Total Adjustment (c)	Yearly Amortization (d)
1				
2				
3				
4				
5				
6				
7		TOTALS	0	0

**Amortization of Limited Term Plant - Account No. 407.1**

Line No	Year Incurred Date (a)	Description of Plant (b)	Total Adjustment (c)	Yearly Amortization (d)
1				
2				
3				
4				
5				
6	0		\$0	\$0
7		TOTALS	\$0	\$0

**Amortization of Other Utility Plant - Account No. 407.3**

Line No	Year Incurred Date (a)	Plant Item Amortized (b)	Total Adjustment (c)	Yearly Amortization (d)
1		See Supporting Schedule	(3,459,228)	(83,067)
2				
3				
4				
5				
6				
7		TOTALS	(3,459,228)	(83,067)

**Texas Goodwill / Negative UPAA Balances (12.31.2018)**

ACQUISITION						BALANCE	12/31/2017		BALANCE	BALANCE
Nos	DATE	DESCRIPTION	G/L	W/S	CCN	114000	115000	2018 YTD Amortization	115000	Net
3	12/29/08	Mountain Crest	31-7078-114000/115000	W	11157	(22,501)	4,507	495.96	5,003	(17,497)
4	12/29/08	Cardinal Valley	31-7078-114000/115000	W	11157	(654,785)	138,588	15,258.00	153,846	(500,939)
7	07/30/09	LCRA Harper	31-7078-114000/115000	W	11157	(432,559)	86,005	10,117.92	96,123	(336,436)
8	07/30/09	LCRA London	31-7078-114000/115000	W	11157	(282,220)	49,041	5,769.96	54,811	(227,409)
9	02/01/10	Indian Springs	31-7078-114000/115000	W	11157	(23,781)	4,080	516.00	4,596	(19,185)
10	02/01/10	San Gabriel River Ranch	31-7078-114000/115000	W	11157	(69,926)	12,797	1,615.92	14,413	(55,513)
12	11/30/10	Stone Mountain	31-7078-114000/115000	W	11157	(1,338,392)	176,368	27,980.00	204,348	(1,134,044)
13	11/30/10	Oak Ridge Estates	31-7078-114000/115000	W	11157	(349,197)	76,291	7,273.92	83,564	(265,632)
16	09/01/11	Dancing Bear	31-7078-114000/115000	W	11157	(2,166,430)	247,593	41,265.99	288,859	(1,877,570)
1	06/16/06	Spring Hill	31-7000-114000/115000	W	13201	(277,870)	75,291	6,500	81,791	(196,079)
2	10/06/08	Saddle Club	31-7000-114000/115000	W	13201	(785,264)	157,331	17,006	174,337	(610,927)
5	06/12/09	Holiday Estates	31-7000-114000/115000	W	13201	(161)	35	4	39	(121)
6	06/16/09	Stony Hill	31-7000-114000/115000	W	13201	(149,855)	29,855	3,478	33,333	(116,523)
11	05/20/10	T & A Water	31-7000-114000/115000	W	13201	(8,268)	3,116	406	3,522	(4,746)
17	09/02/15	Union Hill	31-7000-114000/115000	W	13201	(338,017)	13,387	5,734	19,121	(318,896)
14	12/31/10	Gray Water	31-7042-114000/115000	W	13203	(567,058)	92,706	13,244	105,949	(461,108)
18	12/29/16	Brushy Bend	31-7078-114000/115000	W	13254	(91,187)	2,054	1,537	3,591	(87,596)
15	12/31/10	Gray Sewer	31-7043-114000/115000	S	21065	(383,189)	75,120	10,729	85,849	(297,340)
<b>TOTAL UPAA</b>						<b>(7,940,659)</b>	<b>1,244,166</b>	<b>168,931</b>	<b>1,413,097</b>	<b>(6,527,562)</b>

Goodwill Balance						
Acquisition Date	Description	G/L	CCN	Region	116000	
5 5/3/10	Canyon Springs	31-7078-116000-M92063	11157	SW Water	431,940	
7 1/17/12	Nighthawk	31-7078-116000-M92209	11157	SW Water	126,180	
8 12/14/12	Royal Oaks	31-7078-116000-M92211	11157	SW Water	30,862	
9 12/17/12	Wingert	31-7078-116000-M92407	11157	SW Water	372,547	
3 6/27/07	Harper Water Company	31-7078-116000-HARPER	11421	SW Water	433,846	
4 10/23/07	Kerrville South Water Co	31-7078-116000-M91726	11484	SW Water	1,506,184	
1 7/7/06	Hood County	31-7000-116000-CLOAK	13201	North Water	7,587	
6 12/10/10	Blue Water Key	31-7000-116000-M92135	13201	North Water	660,383	
10 9/18/14	Texas H2O Water	31-7000-116000-M92718	13201	North Water	1,250,546	
2 7/7/06	Hood County	31-7001-116200-CLOAK	21059	North Sewer	3,705	
11 9/18/14	Texas H2O Sewer	31-7001-116200-M92718	21059	North Sewer	222,804	
<b>TOTAL GOODWILL</b>					<b>5,046,585</b>	

**Aqua Texas (Amortization and Depreciation Schedules) - Support for Tabs 202-203 Accum Depr & Acquisition Adjustment - 2018**

**Accumulated Depreciation**

Account	Narr Account	W/S	CCN	PPE Balance	Beginning Balance	Provision (403.0)	Retirements	Cost of Removal	Salvage	Transfers	Gain - Loss	Ending Balance
108000	108.1	W	11157	128,295,528.80	38,796,113	2,702,496	(1,316,201)	-	65,463	16,523	-	40,264,394.15
108000	108.1	W	11421	2,365,236.44	613,400	49,823	-	-	-	-	-	663,222.55
108000	108.1	W	11484	4,633,377.26	1,477,910	97,600	-	-	-	-	-	1,575,509.91
108000	108.1	W	12902	5,608,250.39	1,882,877	118,136	-	-	-	-	-	2,001,012.58
108000	108.1	W	13201	118,959,198.54	36,822,523	2,505,829	(1,076,583)	-	64,067	-	1,104	38,316,939.32
108000	108.1	W	13203	98,422,146.14	29,769,442	2,073,224	(808,026)	-	31,491	-	-	31,060,130.87
108000	108.1	W	13254	654,067.53	11,175	13,778	-	-	-	-	-	24,952.28
108000	108.1	S	20453	30,813,758.65	8,850,516	649,080	(79,275)	-	-	(16,523)	-	9,403,796.74
108000	108.1	S	20867	3,537,758.75	1,175,489	74,522	-	-	-	-	-	1,250,010.71
108000	108.1	S	21059	9,926,087.02	3,370,055	209,089	(31,637)	-	-	-	-	3,547,507.26
108000	108.1	S	21065	62,363,847.48	19,230,699	1,313,670	(498,993)	-	-	-	-	20,043,376.62
				465,579,256.99	142,000,197	9,807,246	(3,810,715)	-	161,021	-	1,104	148,158,852.99
						9,141,895	665,352	-	-	-	-	
		W		358,937,805.09	109,373,438	7,560,886	(3,200,810)	-	161,021	16,523	1,104	113,912,162
		S		106,641,451.90	32,626,759	2,246,361	(609,905)	-	-	(16,523)	-	34,246,691
				465,579,256.99	142,000,197	9,807,246	(3,810,715)	-	161,021	-	1,104	148,158,853

**Accumulated Amortization - CIAC**

Account	Narr Account	W/S	CCN	CIAC Balance (271)	Beginning Balance	Provision (407.3)	Retirements	Cost of Removal	Salvage	Transfers	Gain - Loss	Ending Balance
272000	272.00	W	11157	(6,986,876)	(1,170,786)	(167,777)	-	-	-	-	-	(1,338,564)
272000	272.00	W	11421	(14,859)	(2,025)	(357)	-	-	-	-	-	(2,382)
272000	272.00	W	11484	(156,374)	(4,873)	(3,755)	-	-	-	-	-	(8,628)
272000	272.00	W	12902	(2,256,117)	(499,964)	(54,177)	-	-	-	-	-	(554,141)
272000	272.00	W	13201	(9,473,867)	(1,868,734)	(227,498)	23,750	-	-	-	(23,092)	(2,095,574)
272000	272.00	W	13203	(12,994,998)	(2,755,183)	(312,052)	-	-	-	-	-	(3,067,235)
272000	272.00	W	13254	-	-	-	-	-	-	-	-	-
272000	272.00	S	20453	(3,459,228)	(368,501)	(83,067)	-	-	-	-	-	(451,568)
272000	272.00	S	20867	(1,469,531)	(307,044)	(35,288)	-	-	-	-	-	(342,332)
272000	272.00	S	21059	(2,697,847)	(667,111)	(64,784)	-	-	-	-	-	(731,895)
272000	272.00	S	21065	(11,375,908)	(2,425,286)	(273,172)	-	-	-	-	-	(2,698,459)
				(50,885,605)	(10,069,508)	(1,221,928)	23,750	-	-	-	(23,092)	(11,290,778)
		W		(31,883,090.71)	(6,301,566)	(765,616)	23,750	-	-	-	(23,092)	(7,066,524)
		S		(19,192,514.76)	(3,767,943)	(456,312)	-	-	-	-	-	(4,224,254)
				50,885,605.47	(10,069,508)	1,221,928	23,750	-	-	-	23,092	11,290,778

Depreciation expense calculation determined by the depreciation study performed by Gannett Fleming study in 2010.

**Accumulated Amortization - UPAA**

Account	Narr Account	W/S	CCN	UPAA Balance (114)	Beginning Balance	Provision (406.0)	Retirements	Cost of Removal	Salvage	Transfers	Gain - Loss	Ending Balance
115000	115.0	W	11157	5,339,790.90	795,271	110,294	-	-	-	-	-	905,565
115000	115.0	W	11421	-	-	-	-	-	-	-	-	-
115000	115.0	W	11484	-	-	-	-	-	-	-	-	-
115000	115.0	W	12902	-	-	-	-	-	-	-	-	-
115000	115.0	W	13201	1,559,434.26	279,015	33,127	-	-	-	-	-	312,143
115000	115.0	W	13203	567,067.50	92,706	13,244	-	-	-	-	-	105,949
115000	115.0	W	13254	91,186.72	2,054	1,537	-	-	-	-	-	3,591
115000	115.0	S	20453	-	-	-	-	-	-	-	-	-
115000	115.0	S	20867	-	-	-	-	-	-	-	-	-
115000	115.0	S	21059	-	-	-	-	-	-	-	-	-
115000	115.0	S	21065	383,189.17	75,120	10,729	-	-	-	-	-	85,849
					1,244,166	168,931	-	-	-	-	-	1,413,097
		W			1,169,046	158,201	-	-	-	-	-	1,327,248
		S			75,120	10,729	-	-	-	-	-	85,849
					1,244,166	168,931	-	-	-	-	-	1,413,097

**500. WATER PRODUCTION - WATER DELIVERED  
INTO SYSTEM DURING YEAR**

Every estimated value shall be supported by such detailed information as will permit a ready identification, analysis, & verification of all relevant facts. The Company shall be prepared to furnish to the Commission this detailed information.

Line No.	Description (a)	(Gallons) (b)	(gpd) (c)
1	<b>Water Delivered for Distribution &amp; Sale:</b>		
2	Water Produced from Company Sources	1,912,096	5,239
3	Water Purchased from Other Independent Utilities	197,153	540
4	<b>Total Water Delivered</b>	<b>2,109,249</b>	<b>5,779</b>
5	<b>Metered Sales:</b>		
6	Residential	1,513,982	4,148
7	Commercial	139,269	382
8	Industrial		
9	Public	732	2
10	Other Water Utilities		
11	Private Fire Protection		
12	Public Fire Protection		
13	Other Metered Sales Identify _____		
14	<b>Total Metered Sales</b>	<b>1,653,983</b>	<b>4,531</b>
15	<b>Unmetered Sales:</b>		
16	Residential		
17	Commercial		
18	Industrial		
19	Private Fire Protection		
20	Public Fire Protection		
21	Other Unmetered Sales Identify _____		
21	<b>Total Unmetered Sales</b>		
22	<b>Total Sales</b>	<b>1,653,983</b>	<b>4,531</b>
23	<b>Non-Revenue Usage Allowances:</b>		
24	<b>Authorized Unmetered Usage:</b>		
25	Main Flushing	4,262	12
26	Blow-off Use	14,536	40
27	Others: Identify _____		
28	Unauthorized Use		
29	Unavoidable Leakage _____ gpd/mile of main		
30	<b>Adjustments:</b>		
31	Located & Repaired Breaks in Mains & Services	94,793	260
32	Others Identify _____ Fire Department Usage _____		
33	<b>Total Allowances &amp; Adjustments</b>	<b>113,590</b>	<b>311</b>
34	<b>Unaccounted-for-Water</b>	<b>341,675</b>	
35	<b>Percentage Unaccounted-for-Water</b>	<b>16.20%</b>	

**Aqua Utilities, Inc (CCN: 11157/20453)**

**For the Year Ended 12/31/2018**

**(Company Name)**

**502. TCEQ LATEST INSPECTION REPORTS**

**List all the public water systems owned by the reporting entity below.**

Attach copies of the most current public water system (PWS) inspection report completed by the TCEQ for each system owned.

<b>PWS Name</b>	<b>PWS Number</b>
1 Inspection reports not included.	
2 Inspection reports available at Aqua Texas upon request.	
3 Inspection reports also available at TCEQ.	
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(Company Name)

**502. TCEQ LATEST INSPECTION REPORTS****List all the public water systems owned by the reporting entity below.**

Attach copies of the most current public water system (PWS) inspection report completed by the TCEQ for each system owned.

CCN	PWS Name	PWS Number
11157	BLUE MEDINA WATER	0100030
11157	LAKEWOOD WATER	0100047
11157	SAN JULIAN CREEK ESTATES	0100052
11157	ELMWOOD ESTATES	0100053
11157	COMANCHE CLIFFS	0100065
11157	ESTATES UTILITY CO STONEGATE	0150431
11157	WEYBRIDGE SUBDIVISION WATER SYSTEM	0200019
11157	BERNARD ACRES	0200065
11157	LAS PLAYAS	0200067
11157	OAK BEND ESTATES	0200146
11157	FLORA 7	0200151
11157	CALICO FARMS SUBDIVISION	0200152
11157	FLORA 6	0200153
11157	MEADOWVIEW SUBDIVISION	0200189
11157	CENTENNIAL PLACE	0200190
11157	WELLBORN ACRES	0200211
11157	HASTINGS HOMEOWNERS WATER SYSTEM	0200218
11157	QUAIL MEADOWS SUBDIVISION	0200219
11157	PLEASANT MEADOWS SUBDIVISION	0200223
11157	MORELAND SUBDIVISION BLOCK 1&2	0200226
11157	MORELAND SUBDIVISION BLOCK 3&4	0200227
11157	WINDSONG SUBDIVISION	0200229
11157	PALMETTO SUBDIVISION	0200242
11157	PLEASANTDALE SUBDIVISION	0200248
11157	WESTWOOD SUBDIVISION	0200254
11157	SANDY RIDGE SUBDIVISION	0200255
11157	SHARONDALE SUBDIVISION	0200258
11157	MEADOWLARK SUBDIVISION	0200271
11157	COUNTRY CREEK ESTATES WATER SYSTEM	0200337
11157	VILLAGE TRACE WATER SYSTEM	0200341
11157	MEADOWLAND SUBDIVISION	0200347
11157	HEIGHTS COUNTRY SUBDIVISION	0200349
11157	STERLING ESTATES	0200363
11157	SOUTH MEADOWS WEST	0200413
11157	SOUTH MEADOWS EAST-Ashley Oaks	0200415
11157	STONE MOUNTAIN SUBDIVISION	0270134
11157	RIO ANCHO SUBDIVISION	0270141
11157	GRAY UTILITY SERVICE	0360005
11157	LEANING OAKS WATER ASSOCIATION	0360081
11157	TRINITY COVE SUBDIVISION	0360084

**502. TCEQ LATEST INSPECTION REPORTS**

List all the public water systems owned by the reporting entity below.

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CCN	PWS Name	PWS Number
11157	CARRIAGE TRAIL SUBDIVISION	0360093
11157	HACKBERRY CREEK SUBDIVISION	0360100
11157	BARROW RANCH	0360122
11157	CANYON SPRINGS WATER	0460022
11157	SCENIC HEIGHTS	0460060
11157	CANYON LAKE MOBILE HOME ESTATES	0460063
11157	GRUENE RIVER DEVELOPMENT	0460185
11157	HARPER WATER SYSTEM	0860106
11157	GREENWOOD VILLAGE	1010011
11157	ALDINE MEADOWS	1010092
11157	BERGVILLE ADDITION	1010099
11157	MARY FRANCIS SUBDIVISION	1010100
11157	COLONIAL HILLS	1010116
11157	DORSET T PLACE	1010122
11157	KENWOOD SUBDIVISION WATER SYSTEM	1010163
11157	STETNER ADDITION	1010216
11157	SPRING CREEK FOREST	1010334
11157	CHAPARRALL WATER SYSTEM HAYS	1050029
11157	WOODCREEK UTILITY CO 1	1050037
11157	WOODCREEK UTILITY CO 2	1050039
11157	LEISUREWOODS WATER	1050043
11157	SOUTHWEST TERRITORY	1050058
11157	CARDINAL VALLEY WATER	1050068
11157	MEADOW WOODS WATER SUPPLY	1050077
11157	GRANITE CREEK WSC	1050080
11157	COPPER HILLS WATER SYSTEM	1050082
11157	OAK MEADOWS	1050100
11157	MOUNTAIN CREST WATER	1050111
11157	SUNCHASE SUBDIVISION	1230083
11157	STONEGATE WATER SYSTEM	1300032
11157	WALNUT HILLS	1300034
11157	TEN WEST RANCHES	1300036
11157	KENDALL POINTE	1300041
11157	CENTER POINT TAYLOR SYSTEM	1330010
11157	INGRAM WATER SUPPLY	1330011
11157	ROYAL OAKS WATER	1330013
11157	ERLUND SUBDIVISION	1330036
11157	OAK FOREST SOUTH WATER SUPPLY	1330091
11157	NICKERSON FARM WATER SYSTEM	1330097
11157	SLEEPY HOLLOW	1330101

**502. TCEQ LATEST INSPECTION REPORTS**

List all the public water systems owned by the reporting entity below.

Attach copies of the most current public water system (PWS) inspection report completed by the TCEQ for each system owned.

CCN	PWS Name	PWS Number
11157	PECAN VALLEY	1330107
11157	CENTER POINT NORTH WATER SYSTEM	1330111
11157	FOUR SEASONS	1330113
11157	HORSESHOE OAKS SUBDIVISION WATER SYSTEM	1330118
11157	NORTHWEST HILLS SUBDIVISION	1330124
11157	BEAR PAW WATER SYSTEM	1330126
11157	PARK PLACE SUBDIVISION	1330127
11157	REAL OAKS SUBDIVISION	1330139
11157	CHERRY RIDGE WATER	1330147
11157	FALLING WATER SUBDIVISION	1330154
11157	SADDLEWOOD SUBDIVISION	1330155
11157	LONDON WATER SYSTEM	1340019
11157	MAYWOOD ACRES	1460033
11157	OAK MEADOWS II SUBDIVISION	1460096
11157	OAK MEADOWS III SUBDIVISION	1460100
11157	WEBB WAY SUBDIVISION	1460137
11157	TOWERING OAKS I	1460145
11157	LAKE VISTA UTILITY CO	1490017
11157	PECAN UTILITIES OAK RIDGE SUBDIVISION	1500043
11157	TRES PALACIOS OAKS SUBDIVISION	1610017
11157	OAK HOLLOW SUBDIVISION	1610031
11157	TIDEWATER OAKS SUBDIVISION	1610033
11157	COUNTRY VIEW ESTATES	1630026
11157	DANCING BEAR	1630045
11157	AIRPORT HEIGHTS	1700006
11157	LAIRD ESTATES	1700015
11157	ENCHANTED FOREST	1700040
11157	LAKE CONROE WEST	1700041
11157	PINEY POINT SUBDIVISION	1700061
11157	PINE VISTA MOBILE HOME VILLAGE	1700078
11157	FOREST WOODS SUBDIVISION	1700106
11157	ARROWHEAD LAKE & FRONTIER LAKE	1700171
11157	HIDDEN FOREST ESTATES	1700173
11157	GOLDEN ACRES WATER CO	1780019
11157	RIVERCREST WATER SYSTEM	2270041
11157	BEAR CREEK PARK	2270043
11157	SANDY CREEK RANCHES SUBDIVISION	2270054
11157	ONION CREEK MEADOWS	2270059
11157	MOORELAND SUBDIVISION	2270114
11157	HILL COUNTRY NORTHWEST CHERRY HOLLOW	2270173



**Aqua Utilities, Inc (CCN: 11157/20453)**

**For the Year Ended 12/31/2018**

(Company Name)

## 502. TCEQ LATEST INSPECTION REPORTS

**List all the public water systems owned by the reporting entity below.**

Attach copies of the most current public water system (PWS) inspection report completed by the TCEQ for each system owned.

CCN	PWS Name	PWS Number
11157	NIGHTHAWK WSC	2270190
11157	INDIAN SPRINGS SUBDIVISION	2270210
11157	SHADY HOLLOW ESTATES WSC	2270212
11157	BARTON CREEK LAKESIDE	2270282
11157	LAKECLIFF ON LAKE TRAVIS	2270327
11157	BRENTWOOD SUBDIVISION	2350005
11157	SOUTH SAN GABRIEL RANCHES	2460026
11157	SAN GABRIEL RIVER RANCHES	2460046
11157 (13254)	BRUSHY BEND PARK	2460050
11157	TAL TEX	2460064
11157	EAGLE CREEK RANCH	2470022
11157	GOFORTH	WW Only
11157	B & W GATHERING	WW Only



**620. Historical Financial Statistics**  
(Texas-Jurisdictional Basis)

Note: If Texas-jurisdictional data from audited financial statements cannot be provided and/or unaudited financial statement are used, the company should provide a identification and description of the alternative data used as the basis for the ratio calculations. All calculations should be provided.

Line	Fiscal Year:	(20XX-4)	(20XX-3)	(20XX-2)	(20XX-1)	Monitoring Period (20XX)
1	Total Debt as a Percent of Total Capital	N/A	49.55%	52.08%	50.63%	51.73%
2						
3	Construction Work in Progress as a Percent of Net Plant	N/A	1.56%	4.27%	5.50%	2.87%
4						
5	Construction Expenditures as a	N/A	7.54%	8.63%	12.82%	13.62%
6	Percent of Average Total Capital					
7						
8	Pre-Tax Interest Coverage	N/A	408.11%	458.30%	4.64	3.88
9						
10	Fixed Charge Coverage	N/A	387.31%	431.23%	4.36	3.64
11						
12	Return on Average Common Equity	N/A	9.53%	11.62%	11.42%	10.57%

Calculations:

Total Debt as a Percent of Total Capital	Debt / Total Capitalization
Construction Work in Progress as a Percent of Net Plant	CWIP / Net Plant (PPE - UPAA - AD + CWIP)
Construction Expenditures as a Percent of Average Total Capital	PPE (Additions) / Average Capitalization
Pre-Tax Interest Coverage	EBIT / Interest Expense
Fixed Charge Coverage	(EBIT + Fixed Expense) / (Interest Expense + Fixed Expense)
Return on Average Common Equity	(Net Utility Operating Income - Interest Expense) / Average Common Equity

(Company Name)

## VERIFICATION

## OATH

(To be made by the officer having control of the accounting of the respondent)

State of Texas

as:

County of TravisCrandal McDougall makes oath and says that he/she is Controller

(Name of affiant)

(Official title of affiant)

of Aqua Utilities, Inc.  
(Exact legal title or name of the respondent)

The signed officer has reviewed the report.

Based on the officer's knowledge, the report does not contain any untrue statements of a material fact or omit to state a material fact necessary in order to make the statements made, in light of the circumstances under which such statements were made, not misleading

Based on such officer's knowledge, the financial statements, and other financial information included in the report, fairly present in all material respects the financial condition and results of operations of the issuer as of, and for, the periods presented in the report.

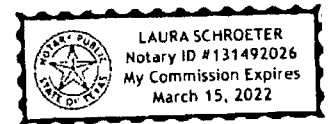
He/she swears that all other statements contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including January 1, 2018 to and including December 31, 2018

Subscribed and sworn to and before me, a Notary Public  
in and for the State and County above-named, this 22 day of May, 2019

My commission expires

(Signature of officer authorized to administer oaths)

(Signature of affiant)



## SUPPLEMENTAL OATH

(By the president or other chief officer of the respondent)

State of Texas

as:

County of TravisRobert L. Laughman makes oath and says that he/she is President

(Name of affiant)

(Official title of affiant)

of Aqua Texas, Inc.  
(Exact legal title or name of the respondent)

that he/she has carefully examined the foregoing report; that he/she swears that all statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above named respondent during the period of time from and including January 1, 2018 to and including December 31, 2018

Subscribed and sworn to and before me, a Notary Public  
in and for the State and County above-named, this 22 day of May, 2019

My commission expires

(Signature of officer authorized to administer oaths)

(Signature of affiant)

