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# **EXHIBIT A**

## EXHIBIT A

Applicant's latest available year end fiscal year income statement.  
Calendar year 2018

### **INCOME, EXPENSES, AND OTHER DATA Adjusted to Exclude Non-Regulated Activity**

<b>INCOME/EXPENSES DATA</b>		Annual Amount
1	Operating Revenues	\$ 81,985,626
2	Operating Expenses	\$ 47,967,541
3	Depreciation	\$ 8,755,115
4	Taxes	\$ 6,887,825
5	Income from Nonutility Operations (net)	\$ 284,687
6	Interest on Long-Term Debt	\$ 3,207,695
7	Net Income	\$ 15,039,894
8		
9	<b>OPERATING EXPENSES DATA</b>	
10	Source of Supply Expense	\$ 21,059,826
11	Pumping Expenses	\$ 4,003,988
12	Water Treatment Expenses	\$ 848,566
13	Transmission and Distribution Expenses	\$ 1,874,361
14	Customer Account Expenses	\$ 1,861,462
15	Sales Expenses	\$ 325,833
16	Recycled Water Expenses	\$ -
17	Administrative and General Expenses	\$ 12,067,191
18	Miscellaneous	\$ 5,926,314
19	Total Operating Expenses	\$ 47,967,541

## EXHIBIT B

Applicant's latest available year end fiscal year balance sheet.  
Calendar year 2018

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>I. UTILITY PLANT</b>			
2	100	Utility Plant	A-1, A-1a	320,016,966	290,680,535
3	101	Recycled Water Utility Plant	A-1b	37,223	37,223
4	107	Utility Plant Adjustments	A-2	-	-
5		Total Utility Plant		\$ 320,054,189	\$ 290,717,758
6	250	Reserve for depreciation of utility plant	A-5	(109,569,349)	(102,887,328)
7	251	Reserve for amortization of limited term utility investments	A-5	(916,457)	(845,693)
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	31,568	30,068
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	(12,668)	(10,144)
10		Total utility plant reserves		\$ (110,466,906)	\$ (103,713,097)
11		Total utility plant less reserves		\$ 209,587,283	\$ 187,004,661
12					
13		<b>II. INVESTMENT AND FUND ACCOUNTS</b>			
14	110	Other Physical Property	A-3	125,797	125,797
15	253	Reserve for depreciation and amortization of other property	A-5	(42,860)	(42,860)
16		Other physical property less reserve		\$ 82,937	\$ 82,937
17	111	Investments in Affiliated Companies	A-6	-	-
18	112	Other Investments	A-7	-	-
19	113	Sinking Funds	A-8	-	-
20	114	Miscellaneous Special Funds	A-9	-	-
21		Total investments and fund accounts		\$ 82,937	\$ 82,937
22					
23		<b>III. CURRENT AND ACCRUED ASSETS</b>			
24	120	Cash	A-10	363,628	470,946
25	121	Special Deposits	A-11	-	-
26	122	Working Funds	A-12	-	-
27	123	Temporary Cash Investments	A-13	-	-
28	124	Notes Receivable	A-14	-	-
29	125	Accounts Receivable	A-15	6,458,346	9,713,499
30	126	Receivables from Affiliated Companies	A-16	-	5,197,913
31	131	Materials and Supplies	A-17	498,089	673,733
32	132	Prepayments	A-18	4,742,715	2,209,575
33	133	Other Current and Accrued Assets	A-19	-	-
34		Total Current and Accrued Assets		\$ 12,062,778	\$ 18,265,666
35					
36		<b>IV. DEFERRED DEBITS</b>			
37	140	Unamortized Debt Discount and Expense	A-20	544,438	618,246
38	141	Extraordinary Property Losses	A-22	-	-
39	142	Preliminary Survey and Investigation Charges	A-23	-	-
40	143	Clearing Accounts	A-24	-	-
41	145	Other Work in Progress	A-25	59,034	16,575
42	146	Other Deferred Debits	A-26	14,895,288	12,167,001
43	147	Accumulated Deferred Income Tax Assets	A-27	5,514,192	1,490,995
44		Total Deferred Debits		\$ 21,012,952	\$ 14,292,817
45		Total Assets and Other Debits		\$ 242,745,950	\$ 219,646,081

## EXHIBIT B

(Continued)

Applicant's latest available year end fiscal year balance sheet.  
Calendar year 2018

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
46		<b>I. CORPORATE CAPITAL AND SURPLUS</b>			
47	200	Common Capital Stock	A-30	745,380	745,380
48	201	Preferred Capital Stock	A-30a	3,982,267	3,982,267
49	202	Stock Liability for Conversion	A-31	-	-
50	203	Premiums and Assessments on Capital Stock	A-32	126,550	126,550
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	-
52	150	Discount on Capital Stock	A-28	-	-
53	151	Capital Stock Expense	A-29	-	-
54	270	Capital Surplus	A-34	4,881,844	4,881,844
55	271	Earned Surplus	A-35	96,977,585	89,129,954
56		Total Capital Stock		\$ 106,713,626	\$ 98,865,995
57					
58		<b>II. PROPRIETARY CAPITAL</b>			
59	204	Proprietary Capital	A-36	-	-
60	205	Undistributed Profits of Proprietorship or Partnership	A-37	-	-
61		Total Proprietary Capital		\$ -	\$ -
62					
63		<b>III. LONG-TERM DEBT</b>			
64	210	Bonds	A-38	58,000,000	58,000,000
65	211	Receivers' Certificates	A-39	-	-
66	212	Advances from Affiliated Companies	A-40	-	-
67	213	Miscellaneous Long-Term Debt	A-41	-	-
68		Total Long-Term Debt		\$ 58,000,000	\$ 58,000,000
69					
70		<b>IV. CURRENT AND ACCRUED LIABILITIES</b>			
71	220	Notes Payable	A-43	-	-
72	221	Notes Receivable Discounted	A-44	-	-
73	222	Accounts Payable	A-45	3,124,209	1,914,845
74	223	Payables to Affiliated Companies	A-46	13,555,704	-
75	224	Dividends Declared	A-47	-	-
76	225	Matured Long-Term Debt	A-48	-	-
77	226	Matured Interest	A-49	-	-
78	227	Customers' Deposits	A-50	882,068	807,713
79	228	Taxes Accrued	A-53	-	7,423
80	229	Interest Accrued	A-51	813,844	813,848
81	230	Other Current and Accrued Liabilities	A-52	9,081,101	10,185,169
82		Total Current and Accrued Liabilities		\$ 27,456,926	\$ 13,728,998
83					
84		<b>V. DEFERRED CREDITS</b>			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	8,411,780	7,705,837
87	242	Other Deferred Credits	A-55	8,141,579	8,330,255
88		Total Deferred Credits		\$ 16,553,359	\$ 16,036,092
		<b>VI. ACCUMULATED DEFERRED TAXES</b>			
	266	Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	A-58	-	-
	267	Accumulated Deferred Income Taxes - Other	A-59	18,480,595	17,019,516
	268	Accumulated Deferred Investment Tax Credits	A-60	112,043	134,252
		Total Accumulated Deferred Taxes		\$ 18,592,638	\$ 17,153,768
89					
90		<b>VII. RESERVES</b>			
91	254	Reserve for Uncollectible Accounts	A-56	230,298	207,965
92	255	Insurance Reserve	A-56	-	-
93	256	Injuries and Damages Reserve	A-56	-	-
94	257	Employees' Provident Reserve	A-56	-	-
95	258	Other Reserves	A-56	-	-
96		Total Reserves		\$ 230,298	\$ 207,965
97					
98		<b>VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
99	265	Contributions in Aid of Construction	A-57	15,199,103	15,653,263
100		Total Liabilities and Other Credits		\$ 242,745,950	\$ 219,646,081