

ANNUAL REPORT FILING GUIDE
Applicable to Water and Wastewater Utilities

Pursuant to Nevada Revised Statutes (“NRS”) 703.191 each Water and/or Wastewater Utility must file an annual report (“report”) with the Public Utilities Commission of Nevada (“Commission”) on or before May 15th of the year following the calendar year for which the report is submitted. There is no grace period.

Nevada Administrative Code (“NAC”) 704.225 specifies the contents of the report. All Water and/or Wastewater Utilities must submit the applicable report form based upon the National Association of Regulatory Utility Commissioners “Class” of the utility and the service(s) provided. If you are a Combined Water/Wastewater Utility, and the services are not in the same Class, please use the form for the highest Class. Class A utilities have revenue of \$1,000,000 and more; Class B utilities have revenue from \$200,000 to \$999,999; and Class C utilities have revenue less than \$200,000. For purposes of Annual Reports, the Commission utilizes the same form for Class A or B utilities, and a separate form for Class C utilities.

For example, if the water utility is Class B, but the wastewater utility is Class C, please use the ‘Class A or B’ Combined Water/Wastewater Utility form.

NRS 703.193 requires that the report be submitted under oath. You should retain copies for your files.

Please file the completed report with Oath by mailing or hand-delivering the completed forms to either of the Commission’s Offices or electronically filing the forms in accordance with the Commission’s electronic filing requirements.

Commission’s Offices:
Public Utilities Commission of Nevada
1150 East William Street
Carson City, NV 89701-3109

Or

9075 W. Diablo Drive, Suite 250
Las Vegas, NV 89148-7674

The Commission’s electronic filing requirements are available on the Commission’s website at <http://puc.nv.gov>

Be sure to note the Docket Number when filing.

Failure to submit the complete report as described above may subject you to an administrative fine of up to \$1,000 per day for each day of the violation pursuant to NRS 703.380, revocation of your Certificate of Public Convenience and Necessity pursuant to NRS 703.377, and/or other remedies available to the Commission.

If the mailing address or contact information for your company has changed from the last report, you must notify the Commission in writing of the change immediately. This is also required for any future changes.

Please note that your report, once filed, will become a public record, unless you request portions of it to be treated as confidential. Please follow the Commission's procedures which are located in NAC 703.5274. If you submit any portion of your report or Reconciliation of Assessable Revenue forms confidentially, you must also complete a Protective Agreement with the Regulatory Operations Staff of the Commission.

If you have any questions regarding your responsibilities with regard to filing your report, please contact the Financial Analysis Division of the Regulatory Operations Staff of the Commission in Carson City at (775) 684-6155.

NARUC Class A or B
Privately Owned

Docket No. :

13-01003

ANNUAL REPORT

OF

Company Name:

(Legal Name of Utility)

CPC Number(s):

Principal Office Address:

For the Year Ended:

December 31, 2012

COMBINED WATER AND WASTEWATER UTILITY

To

PUBLIC UTILITIES COMMISSION OF NEVADA

Due on May 15, 2013

(This field will automatically populate based on input data above)

DO NOT ROLL OR FOLD

GENERAL GUIDELINES FOR REPORTING

1. This form is formatted using Microsoft Excel to allow for electronic preparation.
2. In the DATA areas on the following pages, please input the requested information in the blue highlighted areas. The spreadsheet has been programmed to perform all the necessary calculations. Non-highlighted areas are **locked** and cannot be accessed by the user.
3. Enter **whole** dollar amounts only. Round cents up or down to the nearest whole dollar.
4. If the amount to be input into a *normally* positive data field is **negative**, then precede the amount with a negative sign (-).
5. If the amount to be input is zero, then input a zero; it will show up as a hyphen in the cell. **Do not input a hyphen.**
6. The annual report should be complete in itself in all particulars. References to returns of former years or to other reports should not take the place of required entries except as specifically instructed by the PUCN.
7. Where information called for is not provided, state fully the reason for its omission.
8. If it is necessary or desirable to show additional statements or schedules for the purpose of further explanation, they should be made on standard letter size paper. Each additional supporting schedule should contain the page and line reference to the PUCN form so that PUCN staff will be able to follow the preparer's intentions.
9. Wherever schedules call for comparisons to figures of a previous year, **the figures reported must be based upon those shown on this company's annual report from the previous year or an explanation provided as to why different figures were used.**
10. The Nevada Administrative Code 704.628(6) requires that the books and records maintained by the utility must comply with the systems of accounts established for water/wastewater utilities prepared by the National Association of Regulatory Commissioners ("NARUC"). The account numbers listed in the accompanying Annual Report are NARUC account numbers. IF the company uses a different account numbering system, please attach an explanation along with a cross-reference from the company's account numbers to the NARUC account numbers.
11. If the utility collects and maintains a Commission-approved surcharge to fund system improvements, complete the supplemental surcharge information schedules located at the end of this report. Remember to include a copy of the year end bank statement for the surcharge account as requested on the form.

PUBLIC UTILITIES COMMISSION OF NEVADA

COMBINED WATER AND WASTEWATER UTILITY ANNUAL REPORT

Class A or B

(Annual Revenues of more than \$200,000)

(Do not exceed the length of the highlighted cells)

1. For the Calendar Year Ended: December 31, 2012
2. Report of: _____
3. Address: _____
City: _____ State: _____ Zip Code: _____
4. Telephone number: _____
5. Date of original organization of utility: _____
6. Person to whom correspondence should be addressed concerning this report:
Name: _____
Telephone No. _____
7. Utility officers:

President:	_____	Telephone No.	_____
Vice-Pres:	_____	Telephone No.	_____
Treasurer:	_____	Telephone No.	_____
Secretary:	_____	Telephone No.	_____
8. What public services are rendered? _____
9. If a corporation - Provide the Name and Percentage of each person owning or holding directly or indirectly five (5) percent or more of the voting securities of this company:

Name:	_____	Percent:	_____
Name:	_____	Percent:	_____
Name:	_____	Percent:	_____
Name:	_____	Percent:	_____
Name:	_____	Percent:	_____
Name:	_____	Percent:	_____
Name:	_____	Percent:	_____
10. Give a brief description of major transactions which have occurred during the year which will have material effect on operations, such as rate changes, or changes in plant or operating practices. Provide any additional information or other explanations that are needed in order for the reader to understand what is in the report, attaching additional pages if necessary:
 - A. _____
 - B. _____
 - C. _____
 - D. _____

INCOME AND RETAINED EARNINGS STATEMENT- TOTAL COMPANY

Line No.	Descriptions	NARUC Account Number	(a)			(b)	(c)	(d)
						This Year \$	Last Year \$	Increase or (Decrease)
	<u>UTILITY OPERATING INCOME</u>		from Page 2:					
1	Operating Revenues	400	Line 1, Col. (b)		\$ -	\$ -	\$ -	
2								
3	Operating Expense	401	Line 3, Col. (b)		\$ -	\$ -	\$ -	
4	Depreciation Expense	403	Line 4, Col. (b)		-	-	-	
5	Amortization of Utility Plant Adjustments	406	Line 5, Col. (b)		-	-	-	
6	Amortization Expense - Other **	407	Line 6, Col. (b)		-	-	-	
7	Taxes other than Income Taxes	408	Line 7, Col. (b)		-	-	-	
8	Federal Income Tax	409	Line 8, Col. (b)		-	-	-	
9	Provision for Deferred Income Taxes - DR.	410	Line 9, Col. (b)		-	-	-	
10	Provision for Deferred Income Taxes - CR. *	411	Line 10, Col. (b)		-	-	-	
11	Investment Tax Credits - CR. *	412	Line 11, Col. (b)		-	-	-	
12	Income from Utility Plant Leased to Others	413	Line 12, Col. (b)		-	-	-	
13	(Gains *) Losses - Disposition of Util. Property	414	Line 13, Col. (b)		-	-	-	
14	Total Operating Expense				\$ -	\$ -	\$ -	
15								
16	Net Operating Income		(Line 1 - Line 14)		\$ -	\$ -	\$ -	
17								
18	<u>OTHER INCOME and DEDUCTIONS</u>							
19	Revenues from Merchandising, Jobbing & Contract	415			\$ -	\$ -	\$ -	
20	Less: Costs of Merchandising, Jobbing & Contract *	416			-	-	-	
21	Interest and Dividend Income	419			-	-	-	
22	Allowance for Funds Used During Construction	420			-	-	-	
23	Non-Utility Income	421			-	-	-	
24	Less: Miscellaneous Non-Utility Expenses * and **	426			-	-	-	
25	Taxes Applicable to Other Income & Deductions	408.2-412.3			-	-	-	
26	Total Other Income & Deductions				\$ -	\$ -	\$ -	
27								
28	<u>INTEREST EXPENSES</u>							
29	Interest Expense	427			\$ -	\$ -	\$ -	
30	Amort. of Debt Discount & Expense	428			-	-	-	
31	Amort. of Premium on Debt - CR. *	429			-	-	-	
32	Total Interest Expenses				\$ -	\$ -	\$ -	
33								
34	<u>EXTRAORDINARY ITEMS</u>							
35	Extraordinary Income	433			\$ -	\$ -	\$ -	
36	Less: Extraordinary Deductions *	434			-	-	-	
37	Income Taxes on Extraordinary Items	409.3			-	-	-	
38	Total Extraordinary Items				\$ -	\$ -	\$ -	
39								
40	Net Income		(to Line 45)		\$ -	\$ -	\$ -	
41								
42								
43	<u>Retained Earnings (Corporations ONLY)</u>	215						
44	Retained Earnings (beginning)		(from "Last Year" col.)		\$ -	\$ -	\$ -	
45	Balance Transferred from Net Income	435	(from Line 40)		-	-	-	
46	Appropriations of Retained Earnings	436			-	-	-	
47	Dividends Declared - Preferred Stock *	437			-	-	-	
48	Dividends Declared - Common Stock *	438			-	-	-	
49	Adjustments to Retained Earnings **	439			-	-	-	
50								
51	Retained Earnings (ending)		(to Page 6, line 7)		\$ -	\$ -	\$ -	

* Amount should be entered as NEGATIVE.

** If over \$10,000, attach detailed supporting schedule.

INCOME STATEMENT BY DEPARTMENT

Line No.	Descriptions	NARUC Water Account Number	(a)		
			(b)	(c)	(d)
			Total Company	Water	Wastewater
UTILITY OPERATING INCOME					
1	Operating Revenues (from Page 3, Line 36 and Page 4, Line 31)	400	\$ -	\$ -	\$ -
2					
3	Operating Expense (from Page 2-A, Line 29 & Page 2-B, Line 28)	401	\$ -	\$ -	\$ -
4	Depreciation Expense (from Lines 23 and 33, Col. (c))	403	-	-	-
5	Amortization of Utility Plant Adjustments	406	-	-	-
6	Amortization Expense - Other **	407	-	-	-
7	Taxes other than Income Taxes	408	-	-	-
8	Federal Income Tax	409	-	-	-
9	Provision for Deferred Income Taxes - DR.	410	-	-	-
10	Provision for Deferred Income Taxes - CR. *	411	-	-	-
11	Investment Tax Credits - CR. *	412	-	-	-
12	Income from Utility Plant Leased to Others	413	-	-	-
13	(Gains *) Losses from Disposition of Utility Property	414	-	-	-
14	Total Operating Expenses		\$ -	\$ -	\$ -
15					
16	Net Operating Income (Line 1 - Line 14)		\$ -	\$ -	\$ -

DEPRECIATION RATES BY MAJOR PLANT CATEGORY

	Water:	Utility Plant	Annual Depr. Exp.	Weighted Average
				Annual Depr. %
17	Intangible plant (Plant Accts. 301 - 303)	\$ -	\$ -	0.00%
18	Source of Supply plant (Plant Accts. 304 - 309)	-	-	0.00%
19	Pumping plant (Plant Accts. 310 - 311)	-	-	0.00%
20	Water Treatment plant (Plant Accts. 320)	-	-	0.00%
21	Transmission & Distribution plant (Plant Accts. 330 - 339)	-	-	0.00%
22	General plant (Plant Accts. 340 - 348)	-	-	0.00%
23	Water Totals	\$ -	\$ -	
24		To Line 4, Col. (c)		
25				
26	Wastewater:			
27	Intangible plant (Plant Accts. 351 - 353)	\$ -	\$ -	0.00%
28	Structures & Improvements plant (Plant Accts. 354)	-	-	0.00%
29	Collection System plant (Plant Accts. 360 - 365)	-	-	0.00%
30	Receiving Wells plant (Plant Accts. 370 - 371)	-	-	0.00%
31	Treatment & Disposal plant (Plant Accts. 380 - 389)	-	-	0.00%
32	General plant (Plant Accts. 390 - 398)	-	-	0.00%
33	Wastewater Totals	\$ -	\$ -	

* Amount should be entered as NEGATIVE.

To Line 4, Col. (d)

** If over \$10,000, attach detailed supporting schedule.

WATER OPERATING REVENUES

	(a)		(b)	(c)	(d)
Line No.	Descriptions	NARUC Water Account Number	Dollar Amount	Total Year-End Customers	Gallons of Water Sold Metered & Unmetered *
	<u>OPERATING REVENUES</u>				(in Thousands)
	<u>REVENUE FROM WATER SALES:</u>	400			
1	<u>Unmetered Water Revenues</u>				
2	Residential Customers	460.1	\$ -	-	-
3	Commercial Customers	460.2	-	-	-
4	Industrial Customers	460.3	-	-	-
5	Public Authorities	460.4	-	-	-
6	Multiple Family Dwellings	460.5	-	-	-
7	Other **	460.6	-	-	-
8	Total Unmetered Sales		\$ -	-	-
9					
10	<u>Metered Water Revenues:</u>				
11	Residential Customers	461.1	\$ -	-	-
12	Commercial Customers	461.2	-	-	-
13	Industrial Customers	461.3	-	-	-
14	Public Authorities	461.4	-	-	-
15	Multiple Family Dwellings	461.5	-	-	-
16	Total Metered Sales		\$ -	-	-
17					
18	Private Fire-Protection Service	462.1	\$ -	-	-
19	Public Fire-Protection Service	462.2	-	-	-
20	Other Sales to Public Authorities	464	-	-	-
21	Sales to Irrigation Customers	465	-	-	-
22	Sales for Resale	466	-	-	-
23	Interdepartmental Sales	467	-	-	-
24	Total Sales of Water		\$ -	-	-
25	* When customer meters record in cubic feet, multiply by 7.45 to obtain number of gallons.				
26					
27	<u>OTHER WATER REVENUES:</u>				
28	Guaranteed Revenues	469	\$ -		
29	Forfeited Discounts	470	-		
30	Miscellaneous Service Revenues	471	-		
31	Rents from Water Property	472	-		
32	Interdepartmental Rents	473	-		
33	Other Water Revenues **	474	-		
34	Total Other Water Revenues		\$ -		
35					
36	Total Water Operating Revenues (to Page 2, Line 1, Col. (c))	400	\$ -		

** If over \$10,000, attach detailed supporting schedule.

WASTEWATER OPERATING REVENUES

	(a)		(b)	(c)	(d)
Line No.	Descriptions	NARUC Waste-water Account Number	Dollar Amount	Total Year-End Customers	Gallons of Effluent Collected Metered & Unmetered
	<u>OPERATING REVENUES</u>				(in Thousands)
	<u>REVENUE FROM WASTEWATER SALES:</u>	<u>400</u>			
1	<u>Flat Rate Revenues:</u>				
2	Residential	521.1	\$ -	-	-
3	Commercial	521.2	\$ -	-	-
4	Industrial	521.3	\$ -	-	-
5	Public Authorities	521.4	\$ -	-	-
6	Multiple Family Dwellings	521.5	\$ -	-	-
7	Other **	521.6	\$ -	-	-
8	Total Flat Rate Revenues		\$ -	-	-
9					
10	<u>Measured Revenues:</u>				
11	Residential	522.1	\$ -	-	-
12	Commercial	522.2	\$ -	-	-
13	Industrial	522.3	\$ -	-	-
14	Public Authorities	522.4	\$ -	-	-
15	Multiple Family Dwellings	522.5	\$ -	-	-
16	Total Measured Revenues		\$ -	-	-
17					
18	Revenues from Public Authorities-Special Contracts	523	\$ -	-	-
19	Revenues from Other Systems	524	\$ -	-	-
20	Interdepartmental Revenues	525	\$ -	-	-
21	Total Sales of Wastewater		\$ -	-	-
22					
23	<u>OTHER WASTEWATER REVENUES:</u>				
24	Sale of Sludge	531	\$ -	-	-
25	Forfeited Discounts	532	\$ -	-	-
26	Rents from Wastewater Property	534	\$ -	-	-
27	Interdepartmental Rents	535	\$ -	-	-
28	Other Wastewater Revenues **	536	\$ -	-	-
29	Total Other Wastewater Revenues		\$ -	-	-
30					
31	Total Wastewater Operating Revenues (to Page 2, Line 1, Col. (d))	400	\$ -	-	-

** If over \$10,000, attach detailed supporting schedule.

BALANCE SHEET - TOTAL COMPANY

(Assets and Other Debits)

Line No.	Descriptions	NARUC Account Number	(a)		(b)		(c)		(d)	
					This Year Total Company \$	Last Year Total Company \$	Increase or (Decrease)			
	UTILITY PLANT									
1	Utility Plant (from Page 7, Line 1)	101			\$ -	\$ -	\$ -			
2	Less: Accum. Dep. & Amort. (from Page 7, Line 2) *	108, 110			-	-	-			
3	Net Utility Plant				\$ -	\$ -	\$ -			
4	Utility Plant Leased to Others	102			\$ -	\$ -	\$ -			
5	Property Held for Future Use	103			-	-	-			
6	Utility Plant Purchased or Sold	104			-	-	-			
7	Construction Work in Progress	105,106			-	-	-			
8	Utility Plant Acquisition Adjustments	114			-	-	-			
9	Less: Accum. Amort. Of Utility Plt. Acquisition Adj. *	115			-	-	-			
10	Total Utility Plant				\$ -	\$ -	\$ -			
11										
12	OTHER PROPERTY AND INVESTMENTS									
13	Non-Utility Property	121			\$ -	\$ -	\$ -			
14	Less: Accum. Depreciation & Amortization *	122			-	-	-			
15	Net Non-Utility Property				-	-	-			
16	Investments in Associated Companies	123			-	-	-			
17	Utility Investments	124			-	-	-			
18	Other Investments **	125			-	-	-			
19	Sinking/Special Funds	126,127			-	-	-			
20	Total Other Property and Investments				\$ -	\$ -	\$ -			
21										
22	CURRENT AND ACCRUED ASSETS									
23	Cash	131			\$ -	\$ -	\$ -			
24	Special Deposits	132,133			-	-	-			
25	Working Funds	134			-	-	-			
26	Temporary Cash Investments	135			-	-	-			
27	Customer Accounts Receivable	141			-	-	-			
28	Other Accounts Receivable	142			-	-	-			
29	Accum. Provision for Uncollectible Accounts - CR. *	143			-	-	-			
30	Notes Receivable	144			-	-	-			
31	Accounts Receivable from Associated Companies	145			-	-	-			
32	Notes Receivable from Associated Companies	146			-	-	-			
33	Plant Material and Supplies	151 to 161			-	-	-			
34	Prepayments	162			-	-	-			
35	Other Receivables **	171 to 173			-	-	-			
36	Miscellaneous Current and Accrued Assets **	174			-	-	-			
37	Total Current & Accrued Assets				\$ -	\$ -	\$ -			
38										
39	DEFERRED DEBITS									
40	Unamortized Debt Discount and Expense	181			\$ -	\$ -	\$ -			
41	Extraordinary Property Losses	182			-	-	-			
42	Deferred Debits/Charges	183 to 187			-	-	-			
43	Accumulated Deferred Income Taxes	190			-	-	-			
44	Total Deferred Debits				-	-	-			
45										
46	Total Assets & Other Debits (to Line 50)				\$ -	\$ -	\$ -			

* Amount should be entered as NEGATIVE.

** If over \$10,000, attach detailed supporting schedule.

VERIFICATION THAT ASSETS EQUALS LIABILITIES ON BALANCE SHEET

Line No.	Descriptions	This Year \$	Last Year \$	Increase or (Decrease)
47				
48				
49				
50	BALANCE SHEET - Total Assets (from Line 46)	\$ -	\$ -	\$ -
51	BALANCE SHEET - Total Liabilities (from Page 6, Line 52)	\$ -	\$ -	\$ -
52	Difference - MUST BE EQUAL TO ZERO!	0	0	0

BALANCE SHEET- TOTAL COMPANY

(Liabilities and Capital)

	(a)		(b)	(c)	(d)
Line No.	Descriptions	NARUC Account Number	This Year \$	Last Year \$	Increase or (Decrease)
	<u>EQUITY CAPITAL</u>				
1	Common Stock Issued	201 to 203	\$ -	\$ -	\$ -
2	Preferred Stock Issued	204 to 206	-	-	-
3	Other Paid-In Capital	209 to 211	-	-	-
4	Premium/Discount on Capital Stock	207/212	-	-	-
5	Capital Stock Expense	213	-	-	-
6	Appropriated Retained Earnings	214	-	-	-
7	Unappropriated Retained Earnings (from Page 1, Line 51)	215	-	-	-
8	Reacquired Capital Stock	216	-	-	-
9	Proprietary Capital (Proprietorships/Partnerships ONLY)	218	-	-	-
10	Total Equity Capital		\$ -	\$ -	\$ -
11					
12	<u>LONG TERM DEBT</u>				
13	Bonds	221,222	\$ -	\$ -	\$ -
14	Advances from Associated Companies	223	-	-	-
15	Other Long-Term Debt	224	-	-	-
16	Total Long-Term Debt		\$ -	\$ -	\$ -
17					
18	<u>CURRENT AND ACCRUED LIABILITIES</u>				
19	Accounts Payable	231	\$ -	\$ -	\$ -
20	Notes Payable	232	-	-	-
21	Accounts Payable to Associated Companies	233	-	-	-
22	Notes Payable to Associated Companies	234	-	-	-
23	Customer Deposits	235	-	-	-
24	Accrued Taxes	236	-	-	-
25	Accrued Interest	237	-	-	-
26	Accrued Dividends	238	-	-	-
27	Matured Long-Term Debt	239	-	-	-
28	Matured Interest	240	-	-	-
29	Miscellaneous Current and Accrued Liabilities **	241	-	-	-
30	Total Current & Accrued Liabilities		\$ -	\$ -	\$ -
31					
32	<u>DEFERRED CREDITS</u>				
33	Unamortized Premium on Debt	251	\$ -	\$ -	\$ -
34	Advances for Construction	252	-	-	-
35	Other Deferred Credits **	253	-	-	-
36	Accumulated Deferred Investment Tax Credits	255	-	-	-
37	Total Deferred Credits		\$ -	\$ -	\$ -
38					
39	<u>OPERATING RESERVES</u>				
40	Property Insurance Reserve	261	\$ -	\$ -	\$ -
41	Injuries and Damages Reserve	262	-	-	-
42	Pensions and Benefits Reserve	263	-	-	-
43	Miscellaneous Operating Reserves **	265	-	-	-
44	Total Operating Reserves		\$ -	\$ -	\$ -
45					
46	<u>CONTRIBUTIONS IN AID OF CONSTRUCTION</u>				
47	Contributions in Aid of Construction	271	\$ -	\$ -	\$ -
48	Less: Amortization of Contributions in Aid of Constr. *	272	-	-	-
49	Net Contributions in Aid of Construction		\$ -	\$ -	\$ -
50					
51	<u>ACCUMULATED DEFERRED INCOME TAXES</u>				
52	Accum. Def. Income Taxes - Accelerated Amortization	281	\$ -	\$ -	\$ -
53	Accum. Def. Income Taxes - Liberalized Depreciation	282	-	-	-
54	Accum. Def. Income Taxes - Other	283	-	-	-
55	Total Accum. Deferred Income Taxes		\$ -	\$ -	\$ -
56	Total Liabilities and Capital (to Page 5, Line 51)		\$ -	\$ -	\$ -

*Amount should be entered as NEGATIVE

** If over \$10,000, attach detailed supporting schedule.

BALANCE SHEET - SELECTED ITEMS BY DEPARTMENT

Line No.	(a) Descriptions	NARUC Account Number	(b) Total Company This Year \$	(c) Water This Year \$	(d) Wastewater This Year \$
	UTILITY PLANT				
1	Utility Plant (from Line 30 (c) and (d))	101	\$ -	\$ -	\$ -
2	Less: Accum. Dep. & Amort. (from Line 35 (c) and (d))	108, 110	-	-	-
3	Net Utility Plant		-	-	-
4	Utility Plant Leased to Others	102	-	-	-
5	Property Held for Future Use	103	-	-	-
6	Utility Plant Purchased or Sold	104	-	-	-
7	Construction Work in Progress	105	-	-	-
8	Utility Plant Acquisition Adjustments	114	-	-	-
9	Less: Accum. Amort. Of Utility Plt. Acquisition Adj. *	115	-	-	-
10	Total Utility Plant		\$ -	\$ -	\$ -
11					
12	OTHER ASSETS				
13	Plant Material and Supplies	151	\$ -	\$ -	\$ -
14	Prepayments	162	-	-	-
15	Accumulated Deferred Income Taxes	190	-	-	-
16	Total Other Assets		\$ -	\$ -	\$ -
17					
18	RATE BASE DEDUCTIONS				
19	Advances for Construction *	252	\$ -	\$ -	\$ -
20	Contributions in Aid of Construction *	271	-	-	-
21	Add back: Accum. amortization- Contr. in Aid of Constr.	272	-	-	-
22	Accumulated Deferred Income Taxes *	281/282/283	-	-	-
23	TOTAL RATE BASE		\$ -	\$ -	\$ -
24					
25					
26	UTILITY PLANT AND DEPRECIATION				
27			Total Utility	Water Utility	Wastewater Utility
28	PLANT- Balance Beginning of Year		\$ -	\$ -	\$ -
29	Additions: (Plant added during the year)		\$ -	\$ -	\$ -
30	Retirements / Deletions: - CR. * (Plant removed during the year)		\$ -	\$ -	\$ -
31	Balance End of Current Year		\$ -	\$ -	\$ -
32			To Line 1, Col. (c)		To Line 1, Col. (d)
33	ACCUM. DEPRECIATION- Balance Beginning of Year		\$ -	\$ -	\$ -
34	Additions: (Depreciation expense from Page 2, Line 4)		\$ -	\$ -	\$ -
35	Retirements / Deletions: - CR. * (Plant removed during the year)		\$ -	\$ -	\$ -
36	Balance End of Current Year		\$ -	\$ -	\$ -
37			To Line 2, Col. (c)		To Line 2, Col. (d)

* Amount should be entered as NEGATIVE

SIMPLIFIED, UNAUDITED AND UNADJUSTED RATE OF RETURN CALCULATION

Line No.	Descriptions	Total Utility	Water Utility	Wastewater Utility
38				
39				
40	Net Operating Income (from Page 2, Line 16)	\$ -	\$ -	\$ -
41	Rate Base (from Line 23, above)	\$ -	\$ -	\$ -
42	Rate of Return Calculation (Line 40 / Line 41)	0.0%	0.0%	0.0%

OATH

I, _____ on behalf of
[name of signatory]

_____ declare under
[regulated entity]

penalty of perjury under the laws of the State of Nevada that I have carefully examined the foregoing information provided to the Public Utilities Commission of Nevada, and declare it to be a complete and correct statement to the best of my knowledge, information and belief; and that I have the authority to make these representations and to bind the regulated entity on whose behalf I am providing this information.

I further declare that the foregoing information has been prepared by me or under my direction from the original books, papers and records of the regulated entity and that any accounts and/or figures provided embrace all the relevant financial operations of the regulated entity during the period of time for which the information is provided.

Printed Name: _____

Title: _____

Date: _____

Signature: _____

WATER OPERATING EXPENSES

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Line No.	Descriptions	NARUC Water Account Number	SOURCE OF SUPPLY Expenses OPER. & MAINT.	WATER TREATMENT Expenses OPER. & MAINT.	TRANSM. & DISTRIBUTION Expenses OPER. & MAINT.	CUSTOMER ACCOUNTS Expenses	ADMINS. & GENERAL Expenses	TOTAL
	<u>WATER OPERATING EXPENSES</u>	<u>401</u>	<u>6xx.1 & .2</u>	<u>6xx.3 & .4</u>	<u>6xx.5 & .6</u>	<u>6xx.7</u>	<u>6xx.8</u>	
1	Salaries and Wages - EMPLOYEES	601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Salaries and Wages - OFFICERS, DIRECTORS	603	-	-	-	-	-	-
3	Employee Pensions & Benefits	604	-	-	-	-	-	-
4	Purchased Water	610	-	-	-	-	-	-
5	Purchased Power	615	-	-	-	-	-	-
6	Fuel for Power Production	616	-	-	-	-	-	-
7	Chemicals	618	-	-	-	-	-	-
8	Material and Supplies	620	-	-	-	-	-	-
9	Contractual Services - Engineering	631	-	-	-	-	-	-
10	Contractual Services - Accounting	632	-	-	-	-	-	-
11	Contractual Services - Legal	633	-	-	-	-	-	-
12	Contractual Services - Management fees	634	-	-	-	-	-	-
13	Contractual Services - Testing	635	-	-	-	-	-	-
14	Contractual Services - Other **	636	-	-	-	-	-	-
15	Rental of Building / Real Property	641	-	-	-	-	-	-
16	Rental of Equipment	642	-	-	-	-	-	-
17	Transportation Expense	650	-	-	-	-	-	-
18	Insurance Exp. - Vehicle	656	-	-	-	-	-	-
19	Insurance Exp. - Liability	657	-	-	-	-	-	-
20	Insurance Exp. - Workman's compensation	658	-	-	-	-	-	-
21	Insurance Exp. - Other **	659	-	-	-	-	-	-
22	Advertising Expenses	660	-	-	-	-	-	-
23	Regulatory Comm. Exp. - Rate case amortization	666	-	-	-	-	-	-
24	Regulatory Comm. Exp. - Other **	667	-	-	-	-	-	-
25	Water Resource Conservation Expense	668	-	-	-	-	-	-
26	Bad Debt Expense	670	-	-	-	-	-	-
27	Miscellaneous Expense **	675	-	-	-	-	-	-
28								
29	Total Water Operating Expenses	<u>401</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

** If over \$10,000, attach detailed supporting schedule.
 Water/Wastewater Combined - Class A or B
 Revised May 2013

WASTEWATER OPERATING EXPENSES

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Line No.	Descriptions	NARUC Waste-water Account Number	COLLECTION Expenses OPER. & MAINT.	PUMPING Expenses OPER. & MAINT.	TREATMENT & DISPOSAL Expenses OPER. & MAINT.	CUSTOMER ACCOUNTS Expenses	ADMINS. & GENERAL Expenses	TOTAL
	WASTEWATER OPERATING EXPENSES	401	7xx.1 & .2	7xx.3 & .4	7xx.5 & .6	7xx.7	7xx.8	
1	Salaries and Wages - Employees	701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Salaries and Wages - Officers and Directors	703	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Employee Pensions & Benefits	704	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Purchased Wastewater Treatment	710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Sludge Removal Expense	711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Purchased Power	715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Fuel for Power Production	716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Chemicals	718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Material and Supplies	720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Contractual Services - Engineering	731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Contractual Services - Accounting	732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Contractual Services - Legal	733	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Contractual Services - Management fees	734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Contractual Services - Other **	735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Rental of Building / Real Property	741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Rental of Equipment	742	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Transportation Expense	750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Insurance Exp. - Vehicle	756	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Insurance Exp. - Liability	757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Insurance Exp. - Workman's compensation	758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Insurance Exp. - Other **	759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Advertising Expenses	760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Regulatory Comm. Exp. - Rate case amortization	766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Regulatory Comm. Exp. - Other **	767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Bad Debt Expense	770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Miscellaneous Expense **	775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27								
28	Total Wastewater Operating Expenses	401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

** If over \$10,000, attach detailed supporting schedule.
Water/Wastewater Combined - Class A or B

Revised May 2013

Report: 2-B of 8

(to Page 2, Line 3, Col. (d))
Version:

MS EXCEL

**System Improvement Surcharge
Schedule 1**

MONTH	SURCHARGE AMOUNT	X	NO. OF CUSTOMERS	=	TOTAL BILLED	TOTAL COLLECTED
JANUARY						
FEBRUARY						
MARCH						
APRIL						
MAY						
JUNE						
JULY						
AUGUST						
SEPTEMBER						
OCTOBER						
NOVEMBER						
DECEMBER						

TOTAL \$ -

**System Improvement Surcharge
Schedule 2**

SUMMARY OF SURCHARGE COLLECTION AND EXPENDITURES

Account Balance from Previous Year \$ -

DEPOSITS

DATE	TOTAL COLLECTED (FROM SCH 1)	TOTAL DEPOSITED	DIFFERENCE (EXPLANATION REQUIRED)
JANUARY	\$ -		
FEBRUARY	\$ -		
MARCH	\$ -		
APRIL	\$ -		
MAY	\$ -		
JUNE	\$ -		
JULY	\$ -		
AUGUST	\$ -		
SEPTEMBER	\$ -		
OCTOBER	\$ -		
NOVEMBER	\$ -		
DECEMBER	\$ -		

Total for Year \$ - \$ -

Interest Earned This Year \$ -

DISBURSEMENTS - Attach additional sheets if necessary.

DATE	DESCRIPTION	TOTAL DISBURSEMENT

Total for Year \$ - \$ -
Account Service Charge \$ -

End of Year Account Balance \$ -

INCLUDE BANK STATEMENT ENDING DECEMBER 31st - Please redact (black out) any confidential information such as bank account number, Social Security Number or Employer Identification Number in the bank statement, or file the information confidentially pursuant to the Commission's procedures in NAC 703.5274.