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# EXHIBIT A

## EXHIBIT A

Applicant's latest available year end fiscal year income statement  
Calendar Year 2024

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

<b>INCOME/EXPENSES DATA</b>		Annual Amount
1	Operating Revenues	\$ 104,048,201
2	Operating Expenses	\$ 61,057,833
3	Depreciation	\$ 15,887,208
4	Taxes	\$ 7,414,499
5	Income from Nonutility Operations (net)	\$ -
6	Interest on Long-Term Debt	\$ 3,464,996
7	Net Income	\$ 12,234,746
8		
9	<b>OPERATING EXPENSES DATA</b>	
10	Source of Supply Expense	\$ 23,473,570
11	Pumping Expenses	\$ 7,053,759
12	Water Treatment Expenses	\$ 1,516,158
13	Transmission and Distribution Expenses	\$ 3,710,199
14	Customer Account Expenses	\$ 3,039,488
15	Sales Expenses	\$ 450,643
16	Recycled Water Expenses	\$ -
17	Administrative and General Expenses	\$ 24,790,225
18	Miscellaneous	\$ (2,976,209)
19	Total Operating Expenses	\$ 61,057,833

Applicant's latest available year end fiscal year balance sheet  
Calendar Year 2024

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	522,643,368	482,008,917
3	101	Recycled Water Utility Plant	A-1b	47,686	45,074
4	107	Utility Plant Adjustments	A-2	-	-
5		Total Utility Plant		522,691,054	482,053,991
6	250	Reserve for depreciation of utility plant	A-5	(164,481,941)	(152,554,291)
7	251	Reserve for amortization of limited term utility investments	A-5	(977,157)	(745,641)
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	40,186	38,773
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	8,860	10,536
10		Total utility plant reserves		(165,410,052)	(153,250,623)
11		Total utility plant less reserves		357,281,002	328,803,368
12					
13		<b>II. INVESTMENT AND FUND ACCOUNTS</b>			
14	110	Other Physical Property	A-3	138,786	138,786
15	253	Reserve for depreciation and amortization of other property	A-5	(55,849)	(55,849)
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	935,571	433,157
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	12,062,406	11,170,032
30	126	Receivables from Affiliated Companies	A-16	-	-
31	131	Materials and Supplies	A-17	1,355,235	933,552
32	132	Prepayments	A-18	217,393	1,401,173
33	133	Other Current and Accrued Assets	A-19	-	-
34		Total Current and Accrued Assets		14,570,605	\$ 13,937,914
35					
36		<b>IV. DEFERRED DEBITS</b>			
37	140	Unamortized Debt Discount and Expense	A-20	409,030	470,143
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	67,198	37,817
42	146	Other Deferred Debits	A-26	25,932,412	22,905,037
43	147	Accumulated Deferred Income Tax Assets	A-27	5,565,809	5,779,604
44		Total Deferred Debits		31,974,449	\$ 29,192,601
45		Total Assets and Other Debits		\$ 403,908,993	\$ 372,016,820

Applicant's latest available year end fiscal year balance sheet (Continued)  
Calendar Year 2024

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	34,191,621	34,191,621
55	271	Earned Surplus	A-35	138,519,706	132,331,935
56		Total Capital Stock		177,565,524	\$ 171,377,753
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	67,000,000	67,000,000
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		67,000,000	\$ 67,000,000
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	1,449,030	1,945,334
74	223	Payables to Affiliated Companies	A-46	85,700,685	49,515,199
75	224	Dividends Declared	A-47	-	-
76	225	Matured Long-Term Debt	A-48	-	15,000,000
77	226	Matured Interest	A-49	-	211,500
78	227	Customers' Deposits	A-50	491,480	562,833
79	228	Taxes Accrued	A-53	(35,491)	97,591
80	229	Interest Accrued	A-51	339,720	339,724
81	230	Other Current and Accrued Liabilities	A-52	12,531,927	10,647,878
82		Total Current and Accrued Liabilities		100,477,351	\$ 78,320,059
83					
84		<b>V. DEFERRED CREDITS</b>			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	8,868,300	7,761,950
87	242	Other Deferred Credits	A-55	2,862,855	1,479,422
88		Total Deferred Credits		11,731,155	\$ 9,241,372
89					
90		<b>VI. ACCUMULATED DEFERRED TAXES</b>			
	266	Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	A-58	-	-
	267	Accumulated Deferred Income Taxes - Other	A-59	27,325,464	25,365,566
	268	Accumulated Deferred Investment Tax Credits	A-60	29,927	40,644
		Total Accumulated Deferred Taxes		27,355,391	\$ 25,406,210
91					
92		<b>VII. RESERVES</b>			
93	254	Reserve for Uncollectible Accounts	A-56	723,608	1,148,654
94	255	Insurance Reserve	A-56	-	-
95	256	Injuries and Damages Reserve	A-56	-	-
96	257	Employees' Provident Reserve	A-56	-	-
97	258	Other Reserves	A-56	-	-
98		Total Reserves		723,608	\$ 1,148,654
99					
100		<b>VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
	265	Contributions in Aid of Construction	A-57	19,055,964	19,522,772
		Total Liabilities and Other Credits		403,908,993	\$ 372,016,820