

# **ANNUAL RESULTS OF OPERATIONS REPORT**

# **SELECT COMPANY SIZE (based on Annual Revenue)**

Class B Water Utility
(Annual Gross Revenue between \$200,000 and \$999,999)

## FOR THE CALENDAR YEAR

2015

## **COMPANY NAME**

Charbonneau Water Co., LLC

OREGON PUBLIC UTILITY COMMISSION
PO BOX 1088
SALEM OR 97308-1088

REV 12/14/16

#### Instructions

Charbonneau Water Co., LLC

The Annual Results of Operations Report, required by the Public Utility Commission (PUC or Commission) under the authority of the Oregon Revised Statutes (ORS) 757.125 and 757.135, is based on the utility's operations for a calendar or fiscal year and is a convenient method for the Commission's staff to monitor the utility's results of operations. It must be filed electronically with the PUC on or before April 1<sup>st</sup> of the year following that for which the report is made. Attach the completed report and any supplementary pages to an email addressed to the following address: puc.filingcenter@state.or.us.

- Interpret all accounting words and phrases in accordance with the USOA.
- Special or unusual entries and all discrepancies should be fully explained. If necessary, describe fully any unusual entries and discrepancies in a narrative explanation in the tab titled "Notes."
- If the utility has filed, or intends to file, a separate rate schedule in its tariff for non-contiguous portions of its water system, separate accounting for Operating Revenues, Operating Expense, Plant Investments, and related Reserve for Depreciation must be maintained by the utility for each portion of the water system relating to each separate rate schedule. This annual report, however, should include the combined financial data for the utility.
- Each incorporated utility is requested to file with this report a copy of its most recent annual report to stockholders, if one is prepared.
- All schedules that call for the balance at the beginning of the year should reflect the same end of year balance **exactly** as shown in the prior year's annual report. Any adjustments to the ending balances shown in the report for the previous year should be reflected in the current year's activity and reported along with an explanation in the annual report.

FOR QUESTIONS ON EXCEL PROGRAM, ACCOUNTS, OR REPORTING, CONTACT GREG MILLER AT 373-7867 OR EMAIL AT GREG.MILLER@STATE.OR.US

503-

## <u>Oath</u>

Charbonneau Water Co., LLC

# **Complete Address of Reporting Utility**

	32020 S.W. Charbonneau Drive
Line 1:	
Line 2:	
City:	Wilsonville
State:	Oregon
Zip:	97070
phone:	503-694-2704
email:	chris@charbonneaugolfclub.com
fax:	503-694-2323
website:	

# Name and title of person responsible for report

Name:	Chris Bensel
Title:	Head pro
Phone:	503-694-2454
Email:	chris@charbonneaugolfclub.com

# Oath & Signature

THIS REPORT, INCLUDING ANY ACCOMPANYING SCHEDULES AND STATEMENTS, HAS BEEN EXAMINED BY ME, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE, CORRECT AND COMPLETE.

By clicking this box I affirm the above statement.

#### Information

#### Charbonneau Water Co., LLC

Provide the following information for the contact person regarding this report

Name: Chris Bensel

Address: 32020 S.W. Charbonneau Drive, Wilsonville, Oregon 97070

Phone: 503-694-2454

Email: chris@charbonneaugolfclub.com

#### Provide the following information for where the utility's books and records are located

Name: Chris Bensel

Address: 32020 S.W. Charbonneau Drive, Wilsonville, Oregon 97070

Phone: 503-694-2454

Email: chris@charbonneaugolfclub.com

#### Provide the following information of any audit group reviewing records and/or operations

Name: Ken Ivey CPA
Address: 5335 S.W. Meadows Rd.
Phone: 503-684-4585
Email: ken@ijco-cpa.com

Date of original organization of the utility (month, day, year): 7/1/2009

#### Provide the following information for all utility officers and directors

Name	Title	Phone #	Email
Dale Owen	President	541-740-7781	daleowen11@gmail.com
Bob Wiese	Vice President	503-694-2668	rm.wiese@hotmail.com
Dan Wilcox	Vice President	503-694-2278	dwilcox@comcast.net
Lee Zinsli	Treasurer	503-694-6181	zinsli7490@comcast.com
Kathie Barton	Secretary	503-694-6370	kathiebarton47@gmail.com
Denny Atkin	Director	503-694-8170	dennya@datkin.net
Bill Shevlin	Director	971-282-2756	bshevy@comcast.net
Don Mason	Director	503-694-6977	dmasonfamily@comcast.net
Steve Hall	Director	503-694-2794	sahall03@comcast.net

#### Provide the following information for legal counsel, accountants, and others not on utility's general payroll

Name	Title	Phone #	Email
Ken Ivey	СРА	503-684-4585	ken@ijco-cpa.com

## Organization

Charbonneau Water Co., LLC

Select business type	Select ownership type	Select accounting method
Private/Investor Owned	Corporation	accrual

INSTRUCTIONS: IF THE UTILITY IS A SOLE PROPRIETORSHIP OR PARTNERSHIP, COMPLETE PART A AND PROVIDE THE NAMES AND ADDRESSES OF ALL PERSONS HAVING ANY INTEREST OR EQUITY IN THE UTILITY AND THE AMOUNT OF SUCH EQUITY. IF THE UTILITY IS A CORPORATION, COMPLETE PARTS B AND C, AND PROVIDE THE NAMES AND ADDRESSES OF THE THREE LARGEST STOCKHOLDERS AND ALL OFFICERS AND DIRECTORS. STATE THE NUMBER OF SHARES HELD BY FACH

		SHARES HE	LD BY EACH.	INGEST STO	CRIOLDERS AND ALL OFFICERS AND DIRECTORS. STATE
Part A	A: Sole Pro	prietorship	or Partnership	<b>o</b>	
	Name of ov	wner or par	tner		
1	Address				
-	% interest	or equity			
	Principal du	uty (if emplo	oyed by compa	any)	
	Name of o	wner or par	tnor		
	Address	Wilei Oi pai	uilei		
2	% interest	or equity			
			yed by compa	any)	
,				y,	
		wner or par	tner		
3	Address		T		
	% interest				
	Principal du	uty (if emplo	oyed by compa	any)	
	Name of ov	wner or par	tner		
4	Address				
4	% interest	or equity			
			oyed by compa	any)	
Part E	3: Corporat	ion			
	Name of st	ockholder/c	director/office	r	Dale Owen
1	Title	President			
1	Address	6762 SW Molalla Bend Rd Wilsonville, Oregon 97070			
	# shares ov	vned	One		
	Name of stockholder/director/officer			r	Bob Wiese
	Title	Vice Presid			
2	Address	32140 SW	Rd Wilsonville	Oregon 97	070
	# shares ov	shares owned One			
	N	l.l ll /-	1:+/-ff:	_	Des Wilsen
			director/office	r	Dan Wilcox
3	Title Address	Vice Presid		Milaanuil	lo OD 07070
	# shares ov		/inchester Wa	y, wiisonviii	ie, OK 97070
	Name of st	ockholder/o	director/office	r	Lee Zinsli
4	Title	Treasurer			
-	Address	•		Wilsonville	, Oregon 97070
	# shares ov	vned	One		
			director/office	r	Kathie Barton
5	Title	Secretary			
	Address		Arbor Lake Dr.	, Wilsonville	e, OR 97070
	# shares ov	vned	One		
		ockholder/d	director/office	r	
6	Title				
	Address	un a d			
	# shares ov	vnea			

## Part C: Corporation - Shares Outstanding

<u>(</u>	Common Stoc	<u>Preferred Stock</u>
# shares authorized	1000	
# shares issued at year end	541	
Par or stated value per share:	\$ 531.5268	
Dividends declared per share during the year:	\$ -	

## **Affiliates**

Charbonneau Water Co., LLC

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the company and an affiliated business or financial organization, firm, partnership, or individual. For a definition of affiliated, see ORS 757.015.

## **Products or Services SOLD to Affiliated Interests**

Name of Affiliate	Description of product or service	Contract or Agreement effective date	R	evenue
Charbonneau Golf Club	Irrigation water (nonpotable)		\$	100,661
			\$	100,661

## **Products or Services PURCHASED from Affiliated Interests**

Name of Affiliate	Description of product or service	Contract or Agreement effective date	Cost
	Office Rent/Telephone/Truck Rental/Insurance/Rental		
	Equipment/Oil/Gas/Office Admin/Fed Taxes/ Property		
Charbonneau Golf Club	Taxes		
			\$ -

<b>TOTAL</b>	\$ 100,661

Explanations or Notes		

#### Revenues

Charbonneau Water Co., LLC

gal or cf gal

## **Consumption and Revenue**

		# customers at	# customers at year	<b>Total Quantity water</b>	
	Act #	year beginning	end	sold	revenues
Unmetered (flat rate) water sales	460				
Metered sales to RESIDENTIAL customers	461.1				
Metered sales to COMMERCIAL customers	461.2				
Metered sales to INDUSTRIAL customers	461.3				
Other metered sales to public authorities	461.4				
Metered sales to multiple family dwellings	461.5				
Public fire protection revenue	462.1				
Private fire protection revenue	462.2				
Other Sales to public authorities	464				
Sales to irrigation customers	465	8	8	58,716,266	\$ 223,642
Sales for resale	466				
Water Sales to golf course/recreation revenue	467	1	1	23,625,191	\$ 100,661
Special contract/agreement revenue	468				
TOTAL		9	9	82,341,457	\$ 324,303

## Revenue other than water sales

		Act #	reve	nues
Forfeited discounts		470		
Miscellaneous service revenues		471		
Rents from water property		472		
Interdepartmental rents		473		
Other		474	\$	454
Cross Connection sales & services revenues		475		
	Total		\$	454

Total Operating Revenue \$ 324,757

## **Average Monthly Consumption and Bill**

		Average Monthly	Average Monthly
		Consumption per	Revenue per
	Act #	customer	customer
Unmetered (flat rate) water sales	460		
Metered sales to RESIDENTIAL customers	461.1		
Metered sales to COMMERCIAL customers	461.2		
Metered sales to INDUSTRIAL customers	461.3		
Other metered sales to public authorities	461.4		
Metered sales to multiple family dwellings	461.5		
Public fire protection revenue	462.1		
Private fire protection revenue	462.2		
Other Sales to public authorities	464		
Sales to irrigation customers	465	611627.7708	2,330
Sales for resale	466		
Water Sales to golf course/recreation revenue	467	1968765.917	8,388
Special contract/agreement revenue	468		

## Taxes & property sales

Charbonneau Water Co., LLC

#### Act # TAXES OTHER THAN INCOME TAX

408.11	Property Tax	\$ 15,024
408.12	Payroll Tax	\$ 10,888
408.13	Other Tax Other Than Income Tax	
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 25,912

#### Act # INCOME TAXES

409.1	Federal Income Tax	\$ 11,300
409.11	State Income Tax	
409.13	Other Income Tax	
409.2	Nonutility Income Tax	
	TOTAL	\$ 11,300

#### Act # DEFERRED AND PROVISION FOR DEFERRED INCOME TAXES

410.1 Deferred Federal Income Taxes – Utility Operations		
410.11 Deferred State Income Taxes – Utility Operations		
410.2 Provision for Deferred Income Taxes – Other Income and Deductions		
411.1 Provision for Deferred Income Taxes – Credit – Utility Operations		
411.2 Provision for Deferred Income Taxes – Credit – Other income & Deductions		
	TOTAL	\$ -

# GAINS AND LOSSES FROM UTILITY PROPERTY SALE - ACCOUNT 414 (enter losses as negative amounts)

Description	Amount
Total	\$ -

# **Expenses**

Act #		Expense	e amount
601	Salaries and Wages - employees	\$	95,265
603	Salaries and Wages – officers, directors, and majority stockholders		
604	Employee Pensions & Benefits	\$	4,800
610	Purchased Water		
611	Telephone/Communications	\$	1,500
615	Purchased Power	\$	40,409
616	Fuel for Power Production		
617	Utilities - Other (garbage, natural gas)		
618	Chemicals & testing		
619	Office Supplies (excluding postage)	\$	2,172
619.1	Postage	\$	1,500
620	Materials & Supplies (O&M)		
621	Repairs of Water Plant	\$	11,014
631	Contractual Services - engineering	\$	5,846
632	Contractual Services - accounting	\$	9,280
633	Contractual Services - legal	\$	12,903
634	Contractual Services - management	\$	6,180
635	Contractual Services – testing / sampling		
636	Contractual Services – labor		
637	Contractual Services - billing/collections	\$	5,280
638	Contractual Services - meter reading		
639	Contractual Services - other	\$	3,263
641	Rental of Building / Real Property	\$	10,200
642	Rental of Equipment	\$	420
643	Small Tools		
648	Computer and electronic Expenses		
650	Transportation Expenses	\$	2,000
656	Insurance - Vehicle		
657	Insurance – General Liability	\$	3,264
658	Insurance – Workman's Compensation	\$	2,141
659	Insurance – Other		
660	Public Relation / Advertising Expense		
666	Amortization of Rate Case Expense		
667	Regulatory Commission Fee (Gross Rev Fee)	\$	1,075
668	Conservation Expense		
670	Bad Debt Expense		
671.1	Cross Connection Control Program Expense		
671.2	Cross Connection Testing & Maintenance Services		
673	Training & Certification Expense		
674	Consumer Confidence Report		
675	Miscellaneous Expense	\$	7,741
	TOTAL	\$	226,253

## <u>Plant</u>

Charbonneau Water Co., LLC

NOTE: Do **NOT** include any donated capital or contributions in aid of construction (CIAC) on this page.

Act #	Beg Year Balance	Added during year	Retired during year	<b>Adjustments</b>	<b>End of year balance</b>
301 Organization					\$ -
302 Franchises					\$ -
303 Land & land rights					\$ -
304 Structures & improvements	\$ 27,487				\$ 27,487
305 Collecting & impounding reservoirs					\$ -
306 Lake, river & other intakes	\$ 11,085				\$ 11,085
307 Wells & springs	\$ 7,847				\$ 7,847
308 Infiltration galleries & tunnels					\$ -
309 Supply mains	\$ 255,899				\$ 255,899
310 Power generation equipment					\$ -
311 Pumping equipment	\$ 180,831				\$ 180,831
320 Water treatment equipment	\$ 36,729				\$ 36,729
330 Distribution reservoirs & standpipes	\$ 247,572				\$ 247,572
331 Transmission & distribution mains	\$ 665,633				\$ 665,633
333 Services					\$ -
334 Meters & meter installations	\$ 13,360	\$ 3,897			\$ 17,257
335 Hydrants					\$ -
336 Backflow prevention devices (utility owned)					\$ -
339 Other plant & miscellaneous equipment					\$ -
340 Office furniture & equipment					\$ -
341 Transportation equipment	\$ 1,629		\$ 1,629		\$ -
343 Tools, shop & garage equipment					\$ -
344 Laboratory equipment					\$ -
345 Power operated equipment					\$ -
346 Communication equipment					\$ -
347 Electronic & computer equipment	\$ 10,245				\$ 10,245
348 Miscellaneous equipment	\$ 13,525				\$ 13,525
TOTAL	\$ 1,471,842	\$ 3,897	\$ 1,629	\$ -	\$ 1,474,110

Explanation of unusual changes in utility plant during the	e year:		

Advances for Construction	
Beg of year balance	
Additions during year	
Subtractions during year	
End of year balance	\$ -
Contributions in Aid of Construction	
Beg of year balance	
Added during the year:	
Capacity charge	
Main line extension charges	
Customer connection charges	
Developer's property	
Other	
Retired during the year	
End of year balance	\$ -
Accumulated Amortization of CIAC	
Beg of year balance	
Add CIAC amortized during year	
Subtract effects of CIAC disposals	
+/- other adjustments*	
Change in Accumulated Amortization during the year	\$ -
End of year balance	\$ -
* Explain any adjustments:	

## Depreciation

Charbonneau Water Co., LLC

NOTE: Do **NOT** include any contributions in aid of construction (CIAC) on this page.

		anr	nual depreciation	acc	dep balance beg	acc	cruals booked to	plant retired charged		ace	c dep balance
Act #			expense		of year		acc dep	to acc dep	Adjustments*	9	end of year
301	Organization										
302	Franchises										
303	Land & land rights										
304	Structures & improvements	\$	786	\$	12,317	\$	786			\$	13,103
305	Collecting & impounding reservoirs					\$	-			\$	-
306	Lake, river & other intakes	\$	317	\$	8,083	\$	317			\$	8,400
307	Wells & springs	\$	314	\$	5,002	\$	314			\$	5,316
308	Infiltration galleries & tunnels					\$	-			\$	-
309	Supply mains	\$	5,118	\$	181,798	\$	5,118			\$	186,916
310	Power generation equipment					\$	-			\$	-
311	Pumping equipment	\$	8,960	\$	108,578	\$	8,960			\$	117,538
320	Water treatment equipment	\$	197	\$	2,116	\$	197			\$	2,313
330	Distribution reservoirs & standpipes	\$	4,952	\$	170,638	\$	4,952			\$	175,590
331	Transmission & distribution mains	\$	13,312	\$	469,279	\$	13,312			\$	482,591
333	Services					\$	-			\$	-
334	Meters & meter installations	\$	863	\$	11,914	\$	863			\$	12,777
335	Hydrants					\$	-			\$	-
336	Backflow prevention devices (utility owned)					\$	-			\$	-
339	Other plant & miscellaneous equipment					\$	-			\$	-
340	Office furniture & equipment					\$	-			\$	-
341	Transportation equipment			\$	214	\$	-	\$ 214		\$	-
343	Tools, shop & garage equipment					\$	-			\$	-
344	Laboratory equipment					\$	-			\$	-
345	Power operated equipment					\$	-			\$	-
346	Communication equip					\$	-			\$	-
347	Electronic & computer Equipment	\$	1,149	\$	10,335	\$	1,149			\$	11,484
348	Miscellaneous Equipment	\$	1,353	\$	2,706	\$	1,353			\$	4,059
	TOTAL	\$	37,321	\$	982,980	\$	37,321	\$ 214	\$ -	\$	1,020,087

Explanation of any adjustments made:							

# **Retained Earnings**

215 l	Unappropriated Retained Earnings (beginning of year balance)	\$ 551,773
435 E	Balance transferred from income	\$ 23,971
436	Appropriations of Retained Earnings	\$ -
437 F	Preferred Stock dividends declared	\$ -
438 (	Common Stock dividends declared	\$ -
439	Adjustments to Retained Earnings*	
215 l	Unappropriated Retained Earnings (as of year end)	\$ 575,744
<u>1</u>	Unappropriated Retained Earnings (as of year end) of any adjustments made to Retained Earnings	\$ 575,744
<u>1</u>		\$ 575,744

#### Charbonneau Water Co., LLC

For account information not already entered, please enter amounts below, if applicable.

Category Act # Act Name ASSETS AND OTHER DEBITS (101-190

		Act Name R DEBITS (101-190)						
Utility Plan	nt	<u></u>						
		Utility Plant in Service Utility Plant Leased to Others	\$	1,474,110			Power Operated Equipment Communication Equipment	\$
		Property Held for Future Use					Computer & electronic Equipment	\$
		Utility Plant Purchased or Sold				348	Miscellaneous Equipment	\$
		Construction Work in Progress - Commission Approved Accumulated Depreciation of Utility Plant in Service	c	1,020,087	Utility Ope			
		Accumulated Depreciation of Utility Plant in Service	,	1,020,067	Othicy Ope		Operating Revenue	\$
	114	Utility Plant Acquisition Adjustments					Operating Expenses	\$
Other Bree		Accumulated Amortization of Utility Plant Acquisition Adjustments					Depreciation Expense Amortization of Utility Plant Acquisition Adjustment	\$
Other Proj	121	Nonutility Property					Amortization of othery Flant Acquisition Adjustment  Amortization Expense (no CIAC)	
		Accumulated Depreciation and Amortization of Nonutility Property				408	Taxes Other than Income	\$
		Investment in Associated Companies Utility Investments					Income Taxes	\$
		Other Investments					Provision for Deferred Income Taxes - Debit Provision for Deferred Income Taxes - Credit	\$
	127	Other Special Funds				412	Investment Tax Credit	
Current &	Accrued 131		¢.	00.000		413	Income from Utility Plant Leased to Others Gain/Loss from Utility Property Sales	
		Cash Special Deposits	Ś	99,860			Revenues from Merchandising, Jobbing, and Contract Work	->
	134	Working Funds				416	Cost and Expenses of Merchandising, Jobbing, and Contract Work	
		Temporary Cash Investments		40.040			Interest and Dividend Income	-
		Customer Accounts Receivable Other Accounts Receivable	\$	10,910			Nonutility Income Nonutility Expenses	
		Allowance for Uncollectible Accounts (Enter positive)					Extraordinary Income	
		Notes Receivable		27 727	Taura Arral		Extraordinary Deductions	
		Accounts Receivable from Associated Companies  Notes Receivable from Associated Companies	3	27,727	raxes Appr		Nonutility Income and Deductions Taxes Other than Income - Nonutility	Ś
		Plant Materials and Supplies				409.2	Income Taxes - Nonutility	\$
		Prepayments Prepayments					Provision for Deferred Income Taxes - Debit - Nonutility  Provision for Deferred Income Taxes - Credit - Nonutility	\$
		Accrued Interest Receivable Miscellaneous Current and Accrued Assets			Interest Ex		Provision for beferred income Taxes - Credit - Nonutility	) >
Deferred [	Debits					427	Interest Expense	
		Unamortized Debt Discount and Expense					Amortization of Debt Discount and Expense	
		Extraordinary Property Losses Miscellaneous Deferred Debits			Retained F		Amortization of Premium on Debt Account (435-439)	1
		Accumulated Deferred Income Taxes					Balance Transferred from Income	\$
	IABILITIE	S, AND OTHER CREDITS (201-283)					Appropriations of Retained Earnings	
Equity	201	Common Stock Issued	s	200,000			Preferred Stock Dividends Declared Common Stock Dividends Declared	\$
		Preferred Stock Issued	\$	-			Adjustment to Retained Earnings	\$
		Premium on Capital Stock			OPERATING		UE ACCOUNTS (460-475)	
		Paid in Capital Discount on Capital Stock					Unmetered Water Revenue  1 Metered Sales to Residential Customers	\$
		Capital Stock Expense					2 Metered Sales to Commercial Customers	\$
		Appropriated Retained Earnings					3 Metered Sales to Industrial Customers	\$
		Unappropriated Retained Earnings Reacquired Capital Stock	\$	575,744			4 Metered Sales to Public Authorities 5 Metered Sales to Multiple Family Dwellings	\$
		Proprietary Capital					1 Public Fire Protection	\$
Long Term							2 Private Fire Protection	\$
		Bonds				464	Other Sales to Public Authorities	\$
	223	Advances from Associated Companies				465	Sales to Irrigation Customers	
	224	Advances from Associated Companies Other Long-Term Debt				466	Sales to Irrigation Customers Sales for Resale	\$
Current ar	224 nd Accru	Other Long-Term Debt ed Liabilities		6.010		466 467	Sales for Resale Interdepartmental Sales	\$
Current ar	224 nd Accru 231	Other Long-Term Debt ed Liabilities Accounts Payable	\$	6,818		466 467 468	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue	\$
Current an	224 nd Accru 231 232 233	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Accounts Payable to Associated Companies	\$	6,818		466 467 468 470 471	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues	\$ \$ \$
Current an	224 nd Accru 231 232 233 234	Other Long-Term Debt ed Labilities Accounts Payable Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies	\$	6,818		466 467 468 470 471 472	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property	\$ \$ \$ \$ \$
Current ar	224 and Accru 231 232 233 234 235	Other Long-Term Debt  ed Liabilities  Accounts Payable  Notes Payable  Accounts Payable to Associated Companies  Notes Payable to Associated Companies  Customer Deposits	\$			466 467 468 470 471 472 473	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents	\$ \$ \$ \$ \$
Current ar	224 and Accru 231 232 233 234 235	Other Long-Term Debt  de Uabilities  Accounts Payable Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest	\$	6,818		466 467 468 470 471 472 473 474 475	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues	\$ \$ \$ \$ \$ \$
Current ar	224 231 232 233 234 235 236 237 238	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued University Accrued Interest	\$			466 467 468 470 471 472 473 474 475 N AND M	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IANTENANCE EXPENSE ACCOUNTS (601-675)	\$ \$ \$ \$ \$ \$ \$
Current an	224 and Accru 231 232 233 234 235 236 237 238 239	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest	\$			466 467 468 470 471 472 473 474 475 N AND M	Sales for Resale  Special Contract/Agreement Revenue  Forfeited Discounts  Miscellaneous Service Revenues  Rents From Water Property  Interdepartmental Rents  Other Water Revenues  Cross Connection Sales & Services Revenues  IAINTENANCE EXPENSE ACCOUNTS (601-675)  Id Expenses	\$ \$ \$ \$ \$ \$ \$
	224 and Accru 231 232 233 234 235 236 237 238 239 240 241	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest	\$			466 467 468 470 471 472 473 474 475 N AND M upply ar 601 603	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) Id Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
Current ar	224 and Accru 231 232 233 234 235 236 237 238 239 240 241 Credits	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Dividends Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities	\$			466 467 468 470 471 472 473 474 475 N AND M upply ar 601 603 604	Sales for Resale  Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts  Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
	224 and Accru 231 232 233 234 235 236 237 238 239 240 241	Other Long-Term Debt  de Uabilities  Accounts Payable  Notes Payable to Associated Companies  Notes Payable to Associated Companies  Customer Deposits  Accrued Taxes  Accrued Dividends  Matured Long-Term Debt  Matured Long-Term Debt  Matured Interest	\$			466 467 468 470 471 472 473 474 475 N AND M upply ar 601 603 604	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) Id Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
Deferred (	224 ad Accru 231 232 233 234 235 236 237 238 239 240 241 Credits 251 252	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Dividends Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits	\$			466 467 468 470 471 472 473 474 475 N AND N upply ar 601 603 604 610 611 615	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IANTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
	224 nd Accru 231 232 233 234 235 236 237 238 239 240 241 Credits 251 252 253 Reserve	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Accrued Underds Matured Long-Term Debt Matured Interest Matured Payable to Associated Companies Unamortized Premium on Debt Advances for Construction Other Deferred Credits	\$			466 467 468 470 471 472 473 474 475 N AND N upply ar 601 603 604 610 611 615	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) Id Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
Deferred (	224 and Accru 231 232 233 234 235 236 237 238 239 240 241 Credits 251 252 253 Reserves 261	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Dividends Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits	\$			466 467 468 470 471 472 473 474 475 N AND N upply ar 601 603 604 610 611 615 616	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IANTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
Deferred (	224 and Accru 231 232 233 234 235 236 237 238 239 240 241 Credits 251 252 253 Reserve 261 262	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable Accounts Payable Industrial I	\$			466 467 468 470 471 472 473 474 475 N AND M upply ar 601 603 604 610 611 615 616 617 618 619	Sales for Resale  Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts  Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) Id Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
Deferred (	224 nd Accru 231 232 233 234 235 236 237 240 241 Credits 251 252 253 Reserve 261 262 263 265	Other Long-Term Debt ed Liabilities  Accounts Payable  Notes Payable  Notes Payable to Associated Companies  Notes Payable to Associated Companies  Notes Payable to Associated Companies  Accrued Taxes  Accrued Taxes  Accrued Interest  Accrued Unterest  Miscellaneous Current and Accrued Liabilities  Unamortized Premium on Debt  Advances for Construction  Other Deferred Credits  s  Property Insurance Reserve  Injuries and Damages Reserve  Pensions and Benefits Reserve  Miscellaneous Operating Reserves	\$			466 467 468 470 471 472 473 474 475 N AND N upply ar 601 603 604 610 611 615 616 617 618 619 619.1	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Vander Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Forstage	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
Deferred (	224 and Accru 231 232 233 234 235 236 237 238 239 240 241 251 252 253 Reserve 261 262 263 265 265 265 265 265 265 265 265 265 265	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable Accounts Payable Industrial I	\$			466 467 468 470 471 472 473 474 475 601 601 601 601 601 601 601 601 601 601	Sales for Resale  Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts  Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) Id Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
Deferred Operating	2244 d Accru 2311 2312 2332 2333 2344 2356 237 2388 2400 2411 2522 2533 Reserveva 261 262 263 265 265 263 272 272	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Times Accrued Times Accrued Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits S Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction	\$			466 467 470 471 472 473 474 475 475 475 475 475 475 475 475 475	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) di Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
Deferred Operating	224 dd Accru 231 233 234 235 237 238 239 240 241 2credits 251 252 253 Reserve 261 262 263 265 265 265 265 265 265 265 265 265 265	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued Interest Matured Long-Term Debt Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Ind of Construction Contributions in Aid of Construction Contributions in Aid of Construction Accumulated Amortization of GAC red Income Taxes				466 467 468 470 471 472 473 474 475 N AND N M 604 610 611 615 616 617 618 619 619.1 620 631	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
Deferred Operating	224 d Accru d Accru 231 232 233 234 235 236 237 240 241 251 252 253 262 263 263 263 271 272 2ete Defect Defect 264 271 272	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Times Accrued Times Accrued Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits S Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction				466 4677 478 479 479 479 479 479 479 479 479 479 479	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legale	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
Deferred Operating Contributi Accumulat	224 d Accru 231 232 233 234 235 236 237 240 241 241 255 252 263 265 265 265 265 265 265 265 265 265 265	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Construction Accumulated Amortization of CIAC reed Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation				4666 4677 4781 4792 4793 4794 4795 4794 4795 4794 4795 4794 4795 4794 4795 4794 4795 4794 4795 4794 4795 4794 4795 4794 4795 4794 4795 4794 4795 4794 4795 4794 4795 4794 4795 4794 4795 4794 4795 4794 4794	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Reapirs to Water Plant Contractual Services - Legineering	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
Deferred Operating Contributi Accumulat	224 d Accruz	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Times Accrued Times Accrued Times Accrued Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits S Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Contributions in Aid of Construction Contributions in Aid of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Under Taxes - Other AACACUMINIATS (301-348)				466 4677 471 472 473 474 475 561 475 601 601 601 601 601 601 601 601 601 601	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) Id Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Resing/Sampling Contractual Services - Lesting/Sampling Contractual Services - Management Fees Contractual Services - Heangement Fees Contractual Services - Other	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
Deferred Operating Contributi Accumulat	2244 decruid and a control and	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable Accounts Payable Index Services Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued Interest Matured Long-Term Debt Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities  Unamortized Premium on Debt Advances for Construction Other Deferred Credits 9 Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Ind of Construction Contributions in Aid of Construction Contributions in Aid of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization				4666 4677 4784 4790 4711 4722 4734 4744 4750 4747 4744 4750 4744 4750 4744 4750 4744 4750 4744 4750 4744 4750 4750	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) Id Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Englineering Contractual Services - Legal Contractual Services - Heagle Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Heagle Contractual Services - Testing/Sampling Contractual Services - Unber Contractual Services - Testing/Sampling Contractual Services - Unber Contractual Services - Unber Contractual Services - Testing/Sampling Contractual Services - Unber Contractual Services - Unber Contractual Services - Testing/Sampling Contractual Services - Unber Contractual Services - Unber Contractual Services - Testing/Sampling	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
Deferred Operating Contributi Accumulat	2244 ad Accord a	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Times Accrued Times Accrued Times Accrued Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits S Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Contributions in Aid of Construction Contributions in Aid of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Under Taxes - Other AACACUMINIATS (301-348)				4666 4677 471 471 472 473 474 474 473 474 474 473 474 601 601 615 616 616 617 618 619 619 631 631 632 633 634 636 637 638 639	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) Id Expenses Salaries and Wages - Employes Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Heaging Contractual Services - Management Fees Contractual Services - Billing/Collections Contractual Services - Other Contractual Services - Billing/Collections Contractual Services - Other	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
Deferred Operating Contributi Accumulat	2244 nd Accru 231 232 2332 2333 234 235 236 237 238 240 240 255 250 250 250 250 250 250 250 250 25	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other AACCUMINTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements	\$ \$ \$ \$ \$ \$ \$ \$ \$			466 467 468 468 470 471 471 472 473 474 475 475 475 475 475 475 475 475 475	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues Interdepartment Rents Other Water Revenues Cross Connection Sales & Services Revenues Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legineering Contractual Services - Legineering Contractual Services - Legineering Contractual Services - Teigneering Contractual Services - Leging/Contections Contractual Services - Teign/Sampling Contractual Services - Under Contractual Services - Hign/Sonferions Contractual Services - Under Contractual Services - Hign/Sonferions Contractual Se	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
Deferred Operating Contributi Accumulat	244 Accruit Ac	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Tother States Accrued Tother States Accrued University Accrued Interest Accrued University Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits S Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - University Side States ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,858		466 467 468 470 471 471 472 473 475 571 475 57	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) di Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Resing/Sampling Contractual Services - Hanagement Fees Contractual Services - Management Fees Contractual Services - Hanagement Fees Contractual Services - Management Fees Contractual Services - Hanagement Fees Contractual Services	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
Deferred Operating Contributi Accumulat	2244 Acrual Acru	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other AACCUMINTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements	\$ \$ \$ \$ \$ \$ \$ \$ \$			466 467 468 470 471 472 473 474 475 475 475 475 475 475 475 475 475	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues Interdepartment Rents Other Water Revenues Cross Connection Sales & Services Revenues Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legineering Contractual Services - Legineering Contractual Services - Legineering Contractual Services - Teigneering Contractual Services - Leging/Contections Contractual Services - Teign/Sampling Contractual Services - Under Contractual Services - Hign/Sonferions Contractual Services - Under Contractual Services - Hign/Sonferions Contractual Se	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
Deferred Operating Contributi Accumulat	2244 d Accrue  1323	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Town Companies Accrued Town Companies Matured Interest Matured Long-Term Debt Matured Long-Term Debt Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves di of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,858 9,858 		466 468 468 469 469 469 469 469 469 469 469 469 469	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) Id Expenses Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Power Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Regineering Contractual Services - Accounting Contractual Services - Majority Sampling Contractual Services - Heagil Contractual Services - Heagil Contractual Services - Billing/Collections Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
Deferred Operating Contributi Accumulat	2244 and Accrued and Accrued and Accrued Accru	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Accrued Ung-Term Debt Matured Long-Term Debt Matured Long-Term Debt Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Octavitudin Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other AAT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Improvements Collecting and Improvements Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Swepty Mains	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,858 		466 468 465 466 466 466 466 466 466 466 466 466	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Legineering Contractual Service	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
Deferred Operating Contributi Accumulat	224 d Accru d Accru d Accru 231 2322 237 238 2344 237 236 237 237 241 237 241 251 252 252 262 263 263 27 27 27 27 27 27 27 27 27 27 27 27 27	Other Long-Term Debt ed Liabilities  Accounts Payable  Notes Payable  Accounts Payable to Associated Companies  Notes Payable to Associated Companies  Notes Payable to Associated Companies  Losstomer Deposits  Accrued Taxes  Accrued Taxes  Accrued Interest  Accrued Uniterest  Matured Long-Term Debt  Matured Long-Term Debt  Matured Interest  Miscellaneous Current and Accrued Liabilities  Unamortized Premium on Debt  Advances for Construction  Other Deferred Credits  S  Property Insurance Reserve  Injuries and Damages Reserve  Pensions and Benefits Reserve  Miscellaneous Operating Reserves  d of Construction  Contributions in Aid of Construction  Accumulated Amortization of CIAC  red Income Taxes  Accumulated Deferred Income Taxes - Accelerated Depreciation  Accumulated Deferred Income Taxes - Other  ANT ACCOUNTS (301-348)  Organization  Franchises  Land and Land Rights  Structures and Improvements  Collecting and Impounding Reservoirs  Lakes, River and Other Intakes  Wells and Springs  Infiltration Galleries and Tunnels  Supply Mains  Power Generation Equipment  Pumping Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,858 9,858 		466 468 468 4656 655 467 467 468 468 4656 655 467 468 468 468 468 468 468 468 468 468 468	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Hangement Fees Contractual Services - Hery Sample Gontractual Service	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
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Deferred Operating Contributi Accumulat	2244 and Accrue and Ac	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Accrued Interest Accrued Long-Term Debt Matured Long-Term Debt Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,858 9,858 		466 468 4671.1	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Under Contractual Services - Homogement Fees Contractual Services - Wanagement Fees Contractual Services - Homogement Contractual Services	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
Deferred Operating Contributi Accumulat	224 de Accrue de	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Times Accrued Times Accrued Times Accrued Times Matured Interest Miscellaneous Current and Accrued Liabilities  Unamortized Premium on Debt Advances for Construction Other Deferred Credits S Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uther Accum	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,858 9,858 		466 468 468 466 666 666 666 667 1467 467 468 468 468 468 468 468 468 468 468 468	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) Id Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Recounting Contractual Services - Hanagement Fees Contractual Services - Hanagement Fees Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Supplier Rental of Supplier Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Vehicle Insurance - Services - Maneral Expense Regulatory Commission Expenses Regulatory Commission Expenses Regulatory Commission Expenses Regulatory Commission Expenses Cross Connection Testin & Maintenance Services System Capacity Development Togram Expense Cross Connection Testin & Maintenance Services System Capacity Development Supplement System Capacity Development Supplemence Cross Connection Testin & Maintenance Services System Capacity Development Supplemence Cross Connection Testin & Maintenance Services System Capacity Development Supplemence	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
Deferred Operating Contributi Accumulat	224 do Accru 231 232 232 232 234 235 236 237 237 238 239 240 2411 251 252 253 260 261 262 263 263 263 27 27 27 27 27 27 27 27 27 27 27 27 27	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Account Payable to Associated Companies Accrued Taxes Accrued Taxes Accrued Interest Accrued Undersociated Companies Matured Interest Miscellaneous Current and Accrued Liabilities  Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other AAT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Water Treatment Equipment Pumping Equipment Mater Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant and Miscellaneous Equipment Office Furniture and Equipment Transportation Equipment Office Furniture and Equipment Office Furniture and Equipment Transportation Equipment Office Furniture and Equipment Office Furniture and Equipment Office Furniture and Equipment Transportation Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,858 9,858 		4666 468 469 666 6671.1 671.2 672.2 673.2 675.4 675.4 675.2 673.2	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Service Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Legineering Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Helen Freeding Contractual Services - Festing/Sampling Contractual Services - Helen Freeding Contractual Services - Festing/Sampling Contractual Services - Helen Freeding Contractu	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
Deferred Operating Contributi Accumulat	2240 d Accru 2311 2322 232 232 234 234 234 235 236 237 237 237 237 237 237 237 237 237 237	Other Long-Term Debt ed Liabilities Accounts Payable Notes Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Times Accrued Times Accrued Times Accrued Times Matured Interest Miscellaneous Current and Accrued Liabilities  Unamortized Premium on Debt Advances for Construction Other Deferred Credits S Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uther Accum	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,858 9,858 		466 464 470 471 472 473 474 475 475	Sales for Resale Interdepartmental Sales Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) Id Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Recounting Contractual Services - Hanagement Fees Contractual Services - Hanagement Fees Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Supplier Rental of Supplier Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Vehicle Insurance - Services - Maneral Expense Regulatory Commission Expenses Regulatory Commission Expenses Regulatory Commission Expenses Regulatory Commission Expenses Cross Connection Testin & Maintenance Services System Capacity Development Togram Expense Cross Connection Testin & Maintenance Services System Capacity Development Supplement System Capacity Development Supplemence Cross Connection Testin & Maintenance Services System Capacity Development Supplemence Cross Connection Testin & Maintenance Services System Capacity Development Supplemence	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5

10,245 13,525

324,757 226,253 37,321

> 25,912 11,300

> 23,971

223,642 -100,661

454

95,265 -4,800 -1,500 40,409 -

2,172 1,500

11,014 5,846 9,280 12,903 6,180

5,280

3,263 10,200 420

> 2,000 -3,264 2,141

1,075

# **Notes** Charbonneau Water Co., LLC Notes and explanations:

# **Income Statement**

400 Operating Revenue	\$	324,757
401 Operating Expenses	\$	226,253
403 Depreciation Expense	\$	37,321
406 Amortization of Utility Plant Acquisition Adjustment	\$	-
407 Amortization Expense	\$	-
408 Taxes Other Than Income Taxes (total)	\$	25,912
409 Income Taxes	\$	11,300
410.1 Provision for Deferred Income Taxes - debit	\$	-
411.1 Provision for Deferred Income Taxes - credit	\$	-
412 Investment Tax Credit	\$	-
413 Income From Utility Plant Leased to Others	\$	_
419 Interest & Dividend Income	\$	-
427 Juhannah Europea	Γ <sub>4</sub>	
427 Interest Expense	\$	-
428-429 Amortization of Premium/Discount on Debt	\$	-
414 Gains/Losses From Utility Property Disposition (net)	\$	-
433-434 Extraordinary Income/deductions (net)	\$	-
NET UTILITY OPERATING INCOME	\$	23,971
421 Nonutility Income	\$	-
415 Revenue From Merchandising, Jobbing, & Contracts	\$	-
426 Nonutility Expense	\$	
408.2 Nonutility Taxes Other Than Income Tax	\$	
409.2 Nonutility Income Taxes	\$	
410.2 Nonutility Deferred Income Taxes	\$	
411.2 Nonutility Provision for Deferred Income Taxes Credit	\$	_
416 Cost & Expense of Merchandising, Jobbing, Contracts	\$	-
Night Incomes	^	22.074
Net Income	\$	23,971

Charbonneau Water

# Please do not submit to PUC until figures are balanced.

101	Utility Plant in Service (excluding CIAC)	\$ 1,474,110
108-110	Accumulated Depreciation & Amortization	\$ 1,020,087
	Subtotal	\$ 454,023
	Other Utility Plant	\$ -
	Commission Approved Construction Work in Progress (CWIP)	\$ -
	Commission Approved Utility Plant Acquisition Adjustments	\$ -
	Accumulated Amortization of Commission Approved Acquisition Adjustments	\$ -
190	Accumulated Deferred Income Taxes (asset)	\$ -
	Subtotal	
	Net Utility Plant	\$ 454,023
121	Cash	ć 00.860
	Special Deposits	\$ 99,860 \$ 200,000
	Accounts Receivable	\$ 10,910
	Accumulated Provision for Uncollectible Accounts	\$ -
	Notes Receivable	\$ -
	Accounts & Notes Receivable from Associated Companies	\$ 27,727
	Materials & Supplies Inventory	\$ -
	Miscellaneous Current & Accrued Assets & Prepayments	\$ -
	Net Current & Accrued Assets	
		,
181-186	Deferred Debits	\$ -
	Total Assets	\$ 792,520
	Advances for Construction	\$ -
	CIAC	\$ -
2/2	Accumulated Amortization of CIAC	\$ -
	Net CIAC & Advances for Construction	ς -
121	Nonutility Property	\$ -
	Accumulated Depreciation & Amortization (Nonutility)	\$ -
	Miscellaneous Nonutility Investments	\$ -
123 127	Nonutility Plant & Investment	
	Tondanty Flant & Intestinent	Υ
221-224	Long-Term Debt	\$ -
231	Accounts Payable	\$ 6,818
232	Notes Payable	\$ -
233	Accounts Payable to Affiliated Companies	\$ -
234	Notes Payable to Affiliated companies	\$ -
235	Customer Deposits	\$ -
236	Accrued Taxes	\$ 9,858
237	Accrued Interest	\$ -
238-241	Miscellaneous Current and Accrued Liabilities	\$ -
	Liabilities	\$ 16,676
	Premium on Unamortized Debt	\$ -
	Other Deferred Credit	\$ -
261-265	Reserves	\$ -
	Other	\$ -
791	Accumulated Deferred Income Taxes-Accelerated Amortization	\$ -
	Accumulated Deferred Income Taxes-Liberalized Depreciation	\$ -
	Accumulated Deferred Income Taxes-Ciberalized Depreciation  Accumulated Deferred Income Taxes-Other	\$ -
203	The second modern control of the second cont	\$ -
	Total Liabilities	
201	Common Stock Issued	\$ 200,000
	Preferred Stock Issued	\$ -
207	Premium on Capital Stock	\$ -
	Other Paid in Capital	\$ -
	Discount on Capital Stock	\$ -
	Capital Stock Expense	\$ -
	Appropriated Retained Earnings	\$ -
	Unappropriated Retained Earnings	\$ 575,744
	Reacquired Capital Stock	\$ -
218	Proprietary Capital (Proprietorships & Partnerships Only)	\$ -
	Total Equity	\$ 775,744
	<b>→</b> 1.1.1100 = 1.1.1	A 700 (55
	Total Liabilities and Equity	\$ 792,420

# Stats

Operating Revenues		Assets & Other Debits	
Flat Rate	\$ -	Utility Plant	\$ 1,474,110
Metered - Residential	\$ -	Less: Depreciation & Amortization Reserve	\$ 1,020,087
Metered - Commercial	\$ -	Other Property & Investments	\$ 299,860
Irrigation (including golf courses)	\$ 324,303	Materials and Supplies	\$ -
Fire Protection	\$ -	Other Current & Accrued Assets	\$ 38,637
Other Sales of Water	\$ -	Deferred Debits	\$ -
Other Operating Revenue	\$ 454	Total Assets & Other Debits	\$ 792,520
Total Operating Revenues	\$ 324,757		
		Liabilities & Other Credits	
Operating Expenses		Capital/Common Stock	\$ 200,000
Purchased Water	\$ -	Retained Earnings	\$ 575,744
Purchased Power	\$ 40,409	Long-Term Debt	\$ -
Water Treatment	\$ -	Customer Deposits	\$ -
Supplies and Expenses	\$ 32,013	Other Current & Accrued Liabilities	\$ 16,676
Repairs of Plant	\$ 11,014	Advances for Construction	\$ -
Administrative & General	\$ 142,817	Other Deferred Credits	\$ -
Total Operating Expenses	\$ 226,253	Contributions in Aid of Construction	\$ -
		Accumulated Deferred Income Taxes	\$ 
Other Revenue Deductions		<b>Total Liabilities &amp; Other Credits</b>	\$ 792,420
Depreciation & Amortization	\$ 37,321		
Operating Income Taxes	\$ 11,300	Average Number of Customers	
Other Operating Taxes	\$ 25,912	Flat Rate	-
Uncollectible Revenue/Bad Debt Expense	\$ <u>-</u> _	Metered - Residential	-
<b>Total Revenue Deductions</b>	\$ 74,533	Metered - Commercial	-
Total Expenses and Deductions	\$ 300,786	Irrigation (including golf courses)	9
		Fire Protection	-
Other Income	\$ -	Other	 -
Interest on Long-Term Debt		Total Customers	9
Other Interest Charges	\$ -		
Other Income Deductions	\$ 		
Net Operating Income (or Loss)	\$ 23,971		