



## ANNUAL RESULTS OF OPERATIONS REPORT

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

Class C Water Utility (Annual Gross Revenue less than \$199,999)

FOR THE CALENDAR YEAR

2019

COMPANY NAME

Metolius Meadows Property Owners Association

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

FM763 - revised 7/25/2019

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 in Excel ONLY with formulae intact 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 must be fully explained. 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 noncontiguous 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 CONTACT RUSS BEITZEL AT 503-378-6628 OR EMAIL AT RUSSELL.BEITZEL@STATE.OR.US

### **Complete Address of Reporting Utility**

Line 1:	13300 SW Forest Service Road 1419
Line 2:	PO Box 120
City:	Camp Sherman
State:	Oregon
Zip:	97730
phone:	541-595-2101
email:	admin@mmpoa.org
fax:	541-595-2101
website:	www.mmpoa.org

## Name and title of person responsible for report

Name:	Donna Kennedy
Title:	Vice President
Phone:	541-595-0318
Email:	donnakennedy26256@msn.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

Metolius Meadows Property Owners Association

#### Provide the following information for the contact person regarding this report

Name:	Julie Vizina, Bookkeeper, Fieldstone Management LLC
Address:	1195 NW Wall St, Ste A, Bend, OR 97703
Phone:	541-385-7799
Email:	jvizina@fieldstonemanagement.com

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

Name:	Fieldstone Management LLC
Address:	1195 NW Wall St, Ste A, Bend, OR 97703
Phone:	541-385-7799
Email:	jvizina@fieldstonemanagement.com

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

Name: S	Schwindt & Co.
Address: 3	3407 SW Corbett Ave
Phone: P	Portland, OR 97239
Email: ir	info@schwindtco.com

Date of original organization of the utility (month, day, year):



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

Name	Title	Phone #	Email
Donna Kennedy	Vice President	541-595-0318	donnakennedy26256@msn.com
Gary Gray	Director		garylinngray@hotmail.com
Kathy Reynolds	Secretary		pazza4sno@yahoo.com
Jeff Larson	Treasurer	541-595-0234	bluemoneypit@comcast.net
Scott Perkins	President	541-595-0954	sperki56@gmail.com

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

Name	Title	Phone #	Email	
Fieldstone Management LLC	Bookkeeper	541-385-7799	Jvizina@fieldstonemanagement.com	
Shroeder Law Offices, PC, Sarah Liljefelt	Attorney	503-281-4100	s.liljefelt@water-law.com	
Schwindt & Co	СРА	503-227-1165	info@schwindtco.com	

Select business type Association Select ownership typeSelect accounting methodCorporationaccrual

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 EACH.

#### Part A: Sole Proprietorship or Partnership

	Name of ov	wner or part	ner	Not applicable
1	Address			
1	% interest	or equity		
	Principal du	uty (if emplo	yed by compa	any)
	Name of ov	wner or part	iner	
2	Address			
2	% interest	or equity		
	Principal du	Principal duty (if employed by company)		
	Name of ov	vner or part	ner	
3	Address			
	% interest	or equity		
	Principal duty (if employed by company)			
	Name of owner or partner		iner	
4	Address			
4	% interest	or equity		
	70 111001 050			

#### Part B: Corporation

	Name of st	ockholder/d	lirector/officer	Not applicable
1	Title			
T	Address			
	# shares ov	vned		
	Name of st	ockholder/d	lirector/officer	
2	Title		·	
2	Address			
	# shares ov	vned		
	Name of st	ockholder/d	lirector/officer	
	Title			
3	Address			
	# shares ov	vned		
	Name of st	ockholder/d	lirector/officer	
	Title			
4	Address			
	# shares ov	vned		

Part C: Corporation - Shares Outstanding



List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500.00 in any one year, entered into between the company and an affiliated business or financial organization, firm, partnership, or individual. An Affiliated Interest is defined, in part, as every corporation and/or person owning or holding directly or indirectly **5 percent** or more of the voting securities of the utility. For a complete definition of affiliated interest, see ORS 757.015.

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

Name of Affiliate	Description of product or service	Contract or Agreement effective date	Revenue
NONE			
			\$-

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

Name of Affiliate	Description of product or service	Contract or Agreement effective date	Cost
			\$-

TOTAL \$ -

#### **Explanations or Notes**

#### gal or cf **cf**

#### **Consumption and Revenue**

		# customers at	# customers at year	Total Quantity water		
	Act #	year beginning	end	sold	1	revenues
Unmetered (flat rate) water sales	460	153	153	557,585	\$	44,344
Metered sales to RESIDENTIAL customers	461.1	136	136	1,666,361	\$	31,848
Metered sales to COMMERCIAL customers	461.2	4	4	113,790		
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					
Sales for resale	466					
Water Sales to golf course/recreation revenue	467					
Special contract/agreement revenue	468					
TOTAL		293	293	2,337,736	\$	76,192

#### Revenue other than water sales

		Act #	re	venues
Forfeited discounts		470		
Miscellaneous service revenues		471		
Rents from water property		472		
Interdepartmental rents		473		
Other		474	\$	450
Cross Connection sales & services revenues		475		
	Total		\$	450

Total Operating Revenue \$ 76,642

#### Average Monthly Consumption and Bill

		Average Monthly	Average Monthly
		Consumption per	Revenue per
	Act #	customer	customer
Unmetered (flat rate) water sales	460	303.6955338	24.15250545
Metered sales to RESIDENTIAL customers	461.1	1021.054534	19.51470588
Metered sales to COMMERCIAL customers	461.2	2370.625	
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		
Sales for resale	466		
Water Sales to golf course/recreation revenue	467		
Special contract/agreement revenue	468		

#### TAXES AND PROPERTY SALES

#### Act # TAXES OTHER THAN INCOME TAX

408.11	Property Tax	\$ 385
408.12	Payroll Tax	\$ 1,751
408.13	Other Tax Other Than Income Tax	
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 2,136

#### Act # INCOME TAXES

409.1	Federal Income Tax	
409.11	State Income Tax	
409.13	Other Income Tax	
409.2	Nonutility Income Tax	
	TOTAL	\$-

#### 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	\$-

Act #		Expens	se amount
601	Salaries and Wages - employees	\$	21,420
603	Salaries and Wages – officers, directors, and majority stockholders		
604	Employee Pensions & Benefits	\$	1,103
610	Purchased Water		
611	Telephone/Communications	\$	753
615	Purchased Power	\$	4,294
616	Fuel for Power Production		
617	Utilities - Other (garbage, natural gas)		
618	Chemicals & testing		
619	Office Supplies (excluding postage)		
619.1	Postage	\$	81
620	Materials & Supplies (O&M)		
621	Repairs of Water Plant	\$	8,097
631	Contractual Services - engineering		
632	Contractual Services - accounting	\$	6,724
633	Contractual Services - legal		
634	Contractual Services - management		
635	Contractual Services – testing / sampling	\$	2,322
636	Contractual Services – labor		
637	Contractual Services - billing/collections		
638	Contractual Services - meter reading		
639	Contractual Services - other	\$	7,508
641	Rental of Building / Real Property		
642	Rental of Equipment		
643	Small Tools		
648	Computer and electronic Expenses		
650	Transportation Expenses		
656	Insurance - Vehicle	\$	677
657	Insurance – General Liability	\$	3,295
658	Insurance – Workman's Compensation		
659	Insurance – Other	\$	677
660	Public Relation / Advertising Expense		
666	Amortization of Rate Case Expense		
667	Regulatory Commission Fee (Gross Rev Fee)		
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	\$	3,814
674	Consumer Confidence Report	\$	267
675	Miscellaneous Expense	\$	1,502
	TOTA	\$	62,534

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

<u>Act #</u>		Beg Year Balance	Added during year	<b>Retired during year</b>	<u>Adjustments</u>	End of year balance
301	Organization					\$-
302	Franchises					\$-
303	Land & land rights					\$-
304	Structures & improvements					\$-
305	Collecting & impounding reservoirs					\$-
306	Lake, river & other intakes					\$-
307	Wells & springs					\$-
308	Infiltration galleries & tunnels					\$-
309	Supply mains					\$-
310	Power generation equipment					\$-
311	Pumping equipment					\$-
320	Water treatment equipment					\$-
330	Distribution reservoirs & standpipes					\$-
331	Transmission & distribution mains	\$ 19,436	i l			\$ 19,436
333	Services					\$-
334	Meters & meter installations	\$ 26,768	\$ 6,763			\$ 33,531
335	Hydrants	\$ 4,991				\$ 4,991
336	Backflow prevention devices (utility owned)	\$ 1,465				\$ 1,465
339	Other plant & miscellaneous equipment	\$ 156,886	5			\$ 156,886
340	Office furniture & equipment					\$ -
341	Transportation equipment					\$-
343	Tools, shop & garage equipment					\$-
344	Laboratory equipment					\$-
345	Power operated equipment					\$-
346	Communication equipment					\$-
347	Electronic & computer equipment	\$ 5,782				\$ 5,782
348	Miscellaneous equipment					\$-
	TOTAL	\$ 215,328	6,763	\$-	\$-	\$ 222,091

Explanation of unusual changes in utility plant during the year:

#### CIAC AND ADVANCES

NOTE: Include ALL donated capital or contributions in aid of construction (CIAC) on this page.

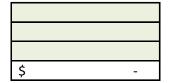
Advances	for	Construction

Beg of year balance Additions during year Subtractions during year End of year balance

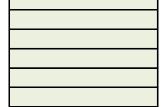
#### **Contributions in Aid of Construction**

#### 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



# -



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\$

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:

\$ -

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

	annual de	preciation	acc d	ep balance beg	accruals bo	oked to	plant retired charged		acc de	ep balance
<u>Act #</u>	expe	<u>ense</u>		of year	acc de	ep	to acc dep	Adjustments*	enc	l of year
301 Organization										
302 Franchises										
303 Land & land rights										
304 Structures & improvements					\$	-			\$	-
305 Collecting & impounding reservoirs					\$	-			\$	-
306 Lake, river & other intakes					\$	-			\$	-
307 Wells & springs					\$	-			\$	-
308 Infiltration galleries & tunnels					\$	-			\$	-
309 Supply mains					\$	-			\$	-
310 Power generation equipment					\$	-			\$	-
311 Pumping equipment					\$	-			\$	-
320 Water treatment equipment					\$	-			\$	-
330 Distribution reservoirs & standpipes					\$	-			\$	-
331 Transmission & distribution mains	\$	2,776	\$	5,544	\$	2,776			\$	8,320
333 Services					\$	-			\$	-
334 Meters & meter installations	\$	3,985	\$	8,003	\$	3,985			\$	11,988
335 Hydrants	\$	249	\$	749	\$	249			\$	998
336 Backflow prevention devices (utility owned)					\$	-			\$	-
339 Other plant & miscellaneous equipment			\$	156,886	\$	-			\$	156,886
340 Office furniture & equipment					\$	-			\$	-
341 Transportation equipment					\$	-			\$	-
343 Tools, shop & garage equipment					\$	-			\$	-
344 Laboratory equipment					\$	-			\$	-
345 Power operated equipment					\$	-			\$	-
346 Communication equip					\$	-			\$	-
347 Electronic & computer Equipment	\$	1,156	\$	3,470	\$	1,156			\$	4,626
348 Miscellaneous Equipment					\$	-			\$	-
TOTAL	\$	8,166	\$	174,652	\$	8,166	\$-	\$-	\$	182,818

\*Explanation of any adjustments made:

#### **RETAINED EARNINGS**

Metolius Meadows Property Owners Association

215	Unappropriated Retained Earnings (beginning of year balance)	\$ 285,484
435	Balance transferred from income	\$ (63 <i>,</i> 945
436	Appropriations of Retained Earnings	\$ 77,145
437	Preferred Stock dividends declared	\$ -
438	Common Stock dividends declared	\$ -
439	Adjustments to Retained Earnings*	\$ 11,823

215 Unappropriated Retained Earnings (as of year end)	\$	310,507
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#### \* Explanation of any adjustments made to Retained Earnings

\$10,231 change in net non-utility assets + \$1590 CPA adjustment to prior year + \$2 rounding

Metolius Meadows Property Owners Association For account information not already entered, please enter amounts below, if applicable.

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

tility Plant					
101 Utility Plant in Service	\$ 222,091		45 Power Operated Equipment	\$	-
102 Utility Plant Leased to Others			46 Communication Equipment	\$	
103 Property Held for Future Use			47 Computer & electronic Equipment	\$	5,782
104 Utility Plant Purchased or Sold			48 Miscellaneous Equipment	\$	
105 Construction Work in Progress - Commission Approved	4 402.040	INCOME ACCOL			
108 Accumulated Depreciation of Utility Plant in Service	\$ 182,818				76.64
110 Accumulated Amortization of Utility Plant in Service			00 Operating Revenue	\$	76,642
114 Utility Plant Acquisition Adjustments 115 Accumulated Amortization of Utility Plant Acquisition Adjustments			01 Operating Expenses	\$	62,534
ther Property & Investments			03 Depreciation Expense 06 Amortization of Utility Plant Acquisition Adjustment	\$	8,166
121 Nonutility Property	\$ 494,137				
122 Accumulated Depreciation and Amortization of Nonutility Property	\$ 454,525		07 Amortization Expense (no CIAC) 08 Taxes Other than Income	¢	2,136
122 Accumulated Depreciation and Amortzation of Nonutinty Property 123 Investment in Associated Companies	\$ 434,323		09 Income Taxes	\$	2,130
124 Utility Investments			10 Provision for Deferred Income Taxes - Debit	\$	
125 Other Investments			11 Provision for Deferred Income Taxes - Debit	ç ,	
127 Other Special Funds			12 Investment Tax Credit	,	
urrent & Accrued Assets			13 Income from Utility Plant Leased to Others		
131 Cash	\$ 389,869		14 Gain/Loss from Utility Property Sales	s	
132 Special Deposits	\$ 565,605		14 Gam/Loss from Oring Property Sales 15 Revenues from Merchandising, Jobbing, and Contract Work	2	
132 Special Deposits 134 Working Funds			16 Cost and Expenses of Merchandising, Jobbing, and Contract Work		
135 Temporary Cash Investments			19 Interest and Dividend Income	¢	20
141 Customer Accounts Receivable	\$ 34,952		21 Nonutility Income	s	263,23
142 Other Accounts Receivable	\$ 2,146		26 Nonutility Expenses	s	331,18
143 Allowance for Uncollectible Accounts (Enter positive)	+ _/		33 Extraordinary Income	-	
144 Notes Receivable			4 Extraordinary Deductions		
145 Accounts Receivable from Associated Companies			to Nonutility Income and Deductions		
146 Notes Receivable from Associated Companies			2 Taxes Other than Income - Nonutility	Ś	-
151 Plant Materials and Supplies			1.2 Income Taxes - Nonutility	\$	
162 Prepayments	\$ 3,604		1.2 Provision for Deferred Income Taxes - Debit - Nonutility	\$	
171 Accrued Interest Receivable	9 3,604			ş	
171 Accrued Interest Receivable 174 Miscellaneous Current and Accrued Assets		41 Interest Expense		Ş	
eferred Debits			27 Interest Expense		
181 Unamortized Debt Discount and Expense			28 Amortization of Debt Discount and Expense		
181 Onamortized Debt Discount and Expense 182 Extraordinary Property Losses			29 Amortization of Premium on Debt		-
182 Extraordinary Property Losses			gs Account (435-439)	ł	
190 Accumulated Deferred Income Taxes			35 Balance Transferred from Income	ć	(63,94
2017Y, LIABILITIES, AND OTHER CREDITS (201-283)			36 Appropriations of Retained Earnings	ŝ	77,145
quity			37 Preferred Stock Dividends Declared	\$ \$	//,14
201 Common Stock Issued	¢		38 Common Stock Dividends Declared	ć	
201 Common Stock Issued 204 Preferred Stock Issued	\$ -		38 Common Stock Dividends Declared 39 Adjustment to Retained Earnings	\$ \$	- 11,82
204 Prefered Stock Issued 207 Premium on Capital Stock			ENUE ACCOUNTS (460-475)	Ş	11,623
207 Premium on Capital Stock 211 Paid in Capital			ENDE ACCOUNTS (460-475) 60 Unmetered Water Revenue	ć	44,344
				ş	
212 Discount on Capital Stock 213 Capital Stock Expense			61 1 Metered Sales to Residential Customers 61 2 Metered Sales to Commercial Customers	ş Ş	31,84
214 Appropriated Retained Earnings	\$ 14,542		61 3 Metered Sales to Industrial Customers	\$	
	\$ 14,542		61 4 Metered Sales to Industrial Customers 61 4 Metered Sales to Public Authorities	ş	
215 Unappropriated Retained Earnings	\$ 310,507			ş	
216 Reacquired Capital Stock			61 5 Metered Sales to Multiple Family Dwellings	ş	
218 Proprietary Capital				ş	
ong Term Debt			2 Private Fire Protection	\$ S	
221 Bonds 223 Advances from Associated Companies			64 Other Sales to Public Authorities 65 Sales to Irrigation Customers	ş	
224 Other Long-Term Debt	\$ 979			\$	
	\$ 975			ş Ş	
urrent and Accrued Liabilities	\$ 1,665		67 Interdepartmental Sales	ş Ş	
231 Accounts Payable	\$ 1,003		68 Special Contract/Agreement Revenue	ş	
232 Notes Payable			70 Forfeited Discounts	\$	
233 Accounts Payable to Associated Companies			71 Miscellaneous Service Revenues	\$	
234 Notes Payable to Associated Companies	A 100.170		72 Rents From Water Property	\$	
235 Customer Deposits 236 Accrued Taxes	\$ 123,478 \$ 4,141		73 Interdepartmental Rents 74 Other Water Revenues	\$	- 45
237 Accrued Interest	\$ 4,141		75 Cross Connection Sales & Services Revenues	ŝ	43
238 Accrued Interest			D MAINTENANCE EXPENSE ACCOUNTS (601-675)	Ş	
239 Matured Long-Term Debt		Source of Suppl			
240 Matured Interest			01 Salaries and Wages - Employees	ć	21,42
	\$ 14.532			\$	21,42
241 Miscellaneous Current and Accrued Liabilities eferred Credits	\$ 14,532		03 Salaries and Wages - Officers, Directors and Majority Stockholders 04 Employee Pensions and Benefits	\$	1,10
251 Unamortized Premium on Debt			10 Purchased Water		1,10
251 Unamortized Premium on Debt 252 Advances for Construction	¢		10 Purchased Water 11 Telephone/Communications	ć	
252 Advances for Construction 253 Other Deferred Credits			11 reephone/communications	\$	-
255 Other Deferred cleuits			15 Purchased Power	\$	- 75
nerating Reserves			15 Purchased Power 16 Fuel for Power Production	\$ \$ \$	
perating Reserves		6	16 Fuel for Power Production	\$ \$ \$	
261 Property Insurance Reserve		6	16 Fuel for Power Production 17 Utilities - Other	\$ \$ \$ \$	
261 Property Insurance Reserve 262 Injuries and Damages Reserve		6	16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing	\$ \$ \$	
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Pensions and Benefits Reserve			16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage)	\$ \$ \$ \$ \$	4,29 - - - -
261     Property Insurance Reserve       262     Injuries and Damages Reserve       263     Pensions and Benefits Reserve       265     Miscellaneous Operating Reserves		6 6 6 61	16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 11 Postage	\$ \$ \$ \$ \$	4,29 - - - -
261         Property Insurance Reserve           262         Injurics and Damages Reserve           263         Pensions and Benefits Reserve           264         Versions and Benefits Reserve           265         Miscellaneous Operating Reserves           261         Construction	\$ -	6 6 6 6 6 1 6	16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 1.1 Postage 20 Materials and Supplies	\$ \$ \$ \$ \$ \$ \$	4,29 - - - - 8 - - 8
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           ontributions in Aid of Construction         271           Z1         Contributions in Aid of Construction	\$		16 Fuel for Power Production         17 Utilities - Other         18 Chemicals & testing         19 Office Supplies (excluding postage)         19 Office Supplies (excluding postage)         11 Postage         20 Materials and Supplies         12 Repairs to Water Plant	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,29 - - - - - 8
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           265         Construction           271         Contributions in Aid of Construction           272         Accumulated Amortization of CIAC			16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 1. Postage 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 21 Contractual Services - Engineering	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,29 - - - - 8 - - - 8,09 -
261     Property Insurance Reserve       262     Injuries and Damages Reserve       263     Persions and Benefits Reserve       265     Miscellaneous Operating Reserves       ontributions in Aid of Construction     271       271     Contributions in Aid of Construction       272     Accumulated Amortization of CIAC       ccumulated Deferred Income Taxes     264			16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 1.1 Postage 20 Materials and Supplies 21 Repairs to Water Plant 21 Contractual Services - Engineering 22 Contractual Services - Accounting	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,29 - - - - 8 - - - 8,09 -
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           201         Contributions in Aid of Construction           271         Contributions in Aid of Construction           272         Accumulated Amortization of CIAC           ccumulated Deferred Income Taxes - Accelerated Depreciation           281         Accumulated Deferred Income Taxes - Accelerated Depreciation			16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 11 Postage 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 31 Contractual Services - Engineering 32 Contractual Services - Accounting 33 Contractual Services - Accounting 33 Contractual Services - Legal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,29 - - - 8 - 8,09 -
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           261         Miscellaneous Operating Reserves           271         Contributions in Aid of Construction           271         Contributions in Aid of Construction           272         Accumulated Amortization of CIAC           cccumulated Deferred Income Taxes - Accelerated Depreciation         281           281         Accumulated Deferred Income Taxes - Uberalized Depreciation			16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 11 Postage 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 23 Contractual Services - Accounting 33 Contractual Services - Accounting 34 Contractual Services - Legal 34 Contractual Services - Management Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,29 
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Persions and Benfits Reserve           265         Miscellaneous Operating Reserves           ontributions in Aid of Construction         271           272         Contributions in Aid of Construction           273         Accumulated Amortization of CIAC           ccumulated Deferred Income Taxes - Accelerated Depreciation           281         Accumulated Deferred Income Taxes - Liberalized Depreciation           282         Accumulated Deferred Income Taxes - Uberalized Depreciation           283         Accumulated Deferred Income Taxes - Other			16       Fuel for Power Production         17       Utilities - Other         18       Chemicals & testing         19       Office Supplies (excluding postage)         10       Postage         20       Materials and Supplies         21       Repairs to Water Plant         21       Contractual Services - Legal         20       Contractual Services - Legal         24       Contractual Services - Kanagement Fees         25       Contractual Services - Sting/Sampling	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,29 
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           261         Construction           271         Contributions in Aid of Construction           272         Accumulated Amortization of CIAC           2ccumulated Deferred Income Taxes - Accelerated Depreciation         282           282         Accumulated Deferred Income Taxes - Uberalized Depreciation           283         Accumulated Deferred Income Taxes - Other           AATER UTILITY PLANT ACCOUNTS (301-348)         Text			16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 11 Postage 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 21 Contractual Services - Engineering 21 Contractual Services - Accounting 32 Contractual Services - Accounting 33 Contractual Services - Management Fees 35 Contractual Services - Testing/Sampling 36 Contractual Services - Testing/Sampling 36 Contractual Services - Menagement Fees 35 Contractauls Services - Management Fees 36 Contractual Services - Menagement Fees 37 Contractual Services - Menagement Fees 38 Contractual Services - Menagement Fees 39 Contractual Services - Menagement Fees 30 Contractual Services - Menagement Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,29 
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Persions and Benfits Reserve           265         Miscellaneous Operating Reserves           261         Contributions in Aid of Construction           271         Contributions in Aid of Construction           271         Contributions in Aid of Construction           272         Accumulated Amortization of CIAC           ccumulated Deferred Income Taxes - Accelerated Depreciation         283           281         Accumulated Deferred Income Taxes - Uberalized Depreciation           283         Accumulated Deferred Income Taxes - Other	\$ - \$ -		16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 11 Postage 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 23 Contractual Services - Accounting 23 Contractual Services - Accounting 24 Contractual Services - Accounting 25 Contractual Services - Testing/Sampling 26 Contractual Services - Testing/Sampling 26 Contractual Services - Management Fees 27 Contractual Services - Management Fees 28 Contractual Services - Management Fees 29 Contractual Services - Other 20 Contractual Services - Other 20 Contractual Services - Billing/Collections	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,29 
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Prosions and Benefits Reserve           265         Miscellaneous Operating Reserves           265         Miscellaneous Operating Reserves           271         Contributions in Aid of Construction           272         Accumulated Amorization of CIAC           ccumulated Deferred Income Taxes - Accelerated Depreciation           281         Accumulated Deferred Income Taxes - Uberalized Depreciation           282         Accumulated Deferred Income Taxes - Other           ATER UTILITY PLANT ACCOUNTS (301-348)         301           302         Franchises	\$ \$ \$		16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 11 Postage 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 21 Contractual Services - Engineering 22 Contractual Services - Engineering 23 Contractual Services - Kanagement Fees 24 Contractual Services - Management Fees 25 Contractual Services - Management Fees 25 Contractual Services - Other 27 Contractaus Services - Other 28 Contractaus Services - Billing/Collections 28 Contractaus Services - Management Fees 29 Contractaus Services - Management Fees 20 Contractaus Services - Management Fees 20 Contractaus Services - Meter Reading	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,25 
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           266         Miscellaneous Operating Reserves           271         Contributions in Aid of Construction           272         Accumulated Amortization of CIAC           comulated Deferred income Taxes - Accelerated Depreciation         283           281         Accumulated Deferred income Taxes - Other           283         Accumulated Deferred income Taxes - Other           301         Organization           302         Franchises           303         Land and Land Rights	\$		16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 11 Postage 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 23 Contractual Services - Accounting 32 Contractual Services - Accounting 33 Contractual Services - Legal 34 Contractual Services - Testing/Sampling 35 Contractual Services - Testing/Sampling 36 Contractual Services - Billing/Collections 38 Contractual Services - Meter Reading 39 Contractual Services - Meter Reading 30 Contractual Services - Meter Reading 31 Contractual Services - Meter Reading 32 Contractual Services - Meter Reading 33 Contractual Services - Meter Reading 34 Contractual Services - Meter Reading 35 Contractual Services - Meter Reading 36 Contractual Services - Meter Reading 37 Contractual Services - Meter Reading 38 Contractual Services - Meter Reading 39 Contractual Services - Meter Reading 30 Contractual Services - Meter Rea	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,25 
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Persions and Benefits Reserve           265         Miscellaneous Operating Reserves           265         Miscellaneous Operating Reserves           271         Contributions in Aid of Construction           271         Contributions in Aid of Construction           272         Accumulated Amoritation of CIAC           ccumulated Deferred Income Taxes - Accelerated Depreciation           281         Accumulated Deferred Income Taxes - Liberalized Depreciation           282         Accumulated Deferred Income Taxes - Other           ATER UTITY PLANT ACCOUNTS (301-348)         MIO Organization           302         Franchises           303         Land and Land Rights           304         Structures and Improvements	\$		16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 1.1 Postage 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 23 Contractual Services - Accounting 23 Contractual Services - Legal 24 Contractual Services - Legal 25 Contractual Services - Testing/Sampling 26 Contractual Services - Other 27 Contractual Services - Meter Reading 38 Contractual Services - Meter Reading 39 Contractual Services - Meter Reading 39 Contractual Services - Meter Reading 30 Contractual Services - Meter Reading 30 Contractual Services - Meter Reading 30 Contractual Services - Other 31 Rental of Building/Real Property	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,29 
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Prosions and Benefits Reserve           265         Miscellaneous Operating Reserves           265         Miscellaneous Operating Reserves           271         Contributions in Aid of Construction           272         Accumulated Amorization of CIAC           ccumulated Deferred Income Taxes - Accelerated Depreciation           281         Accumulated Deferred Income Taxes - Uberalized Depreciation           282         Accumulated Deferred Income Taxes - Other           ATER UTILITY PLANT ACCOUNTS (301-348)         301           302         Janad Land Rights           303         Land and Land Rights           304         Structures and Improvements           305         Collecting and Impounding Reservoirs	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 11 Postage 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 21 Contractual Services - Engineering 21 Contractual Services - Legal 22 Contractual Services - Accounting 33 Contractual Services - Management Fees 35 Contractual Services - Testing/Sampling 36 Contractual Services - Insting/Sampling 36 Contractual Services - Builing/Collections 38 Contracta Services - Builing/Collections 39 Contractual Services - Other 41 Rental of Building/Real Property 42 Rental of Guipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,25 
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Persions and Benefits Reserve           265         Miscellaneous Operating Reserves           265         Miscellaneous Operating Reserves           271         Contributions in Aid of Construction           271         Contributions in Aid of Construction           272         Accumulated Amortization of CIAC           ccumulated Deferred Income Taxes - Accelerated Depreciation         281           281         Accumulated Deferred Income Taxes - Uberalized Depreciation           283         Accumulated Deferred Income Taxes - Other           ATER UTILITY FLANT ACCOUNTS (301-348)         301           302         Franchises           303         Land and Land Nights           304         Structures and Improvements           305         Collecting and Impounding Reservoirs           306         Lose, River and Other Intakes	\$		16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & texting 19 Office Supplies (excluding postage) 19 Office Supplies (excluding postage) 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 23 Contractual Services - Accounting 32 Contractual Services - Accounting 33 Contractual Services - Accounting 34 Contractual Services - Nanagement Fees 35 Contractual Services - Texting/Sampling 36 Contractual Services - Meter Reading 39 Contractual Services - Meter Reading 39 Contractual Services - Meter Reading 30 Contractual Services - Meter Reading 41 Rental of Building/Real Property 42 Rental of Equipment 43 Small Tools	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,29 
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Prosinos and Benefits Reserve           265         Miscellaneous Operating Reserves           265         Miscellaneous Operating Reserves           271         Contributions in Aid of Construction           272         Accumulated Amoritation of CIAC           ccumulated Deferred Income Taxes - Accelerated Depreciation           281         Accumulated Deferred Income Taxes - Uberalized Depreciation           282         Accumulated Deferred Income Taxes - Other           ACCUMIATED Deferred Income Taxes - Other         ACCUMIST (301-348)           301         Organization           302         Franchises           303         Land and Land Rights           304         Guest and Improvements           305         Collecting and Impounding Reservoirs           306         Lakes, Niver and Other Intakes           307         Wells and Springs	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 11 Postage 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 21 Contractual Services - Engineering 21 Contractual Services - Accounting 23 Contractual Services - Accounting 23 Contractual Services - Management Fees 24 Contractual Services - Management Fees 25 Contractual Services - Management Fees 26 Contractual Services - Billing/Collections 28 Contractual Services - Other 29 Contracta Services - Other 20 Contractual Services - Other 21 Rental of Building/Real Property 42 Rental of Equipment 33 Small Tools 46 Computer & Electronic Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,29 
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           265         Miscellaneous Operating Reserves           271         Contributions in Aid of Construction           272         Accumulated Construction           273         Accumulated Deferred Income Taxes - Accelerated Depreciation           281         Accumulated Deferred Income Taxes - Uberalized Depreciation           283         Accumulated Deferred Income Taxes - Other           ATER UTILTY PLANT ACCOUNTS (301-348)         301           302         Franchises           303         Land and Ind Rights           304         Structures and Improvements           305         Lakes, River and Other Intakes           307         Wells and Springs           308         Infiltration Galleries and Tunnels	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 11 Postage 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 23 Contractual Services - Accounting 32 Contractual Services - Accounting 33 Contractual Services - Management Fees 35 Contractual Services - Hergel 36 Contractual Services - Billing/Collections 38 Contractual Services - Billing/Collections 38 Contractual Services - Billing/Collections 38 Contractual Services - Other 41 Rental of Building/Real Property 42 Rental of Equipment 43 Small Tools 40 Cransport Services - Setting 50 Contractual Services - Other 51 Rental of Suilding/Real Property 52 Rental of Setting Property 53 Contractual Services - Other 54 Rental of Suilding/Real Property 54 Rental of Suilding/Real Property 54 Rental of Suilding/Real Property 50 Contractual Services - Other 51 Contractual Services - Other 52 Contractual Services - Other 53 Contractual Services - Other 54 Rental of Suilding/Real Property 54 Rental of Suilding/Real Property 54 Rental of Suilding/Real Property 55 Contractual Services - Setting 50 Contractual Services - Setting 50 Contractual Services - Other 51 Contractual Services - Setting 52 Contractual Services - Setting 53 Contractual Services - Setting 54 Contractual Services - Setting 55 C	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,29 
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Prosions and Benefits Reserve           265         Miscellaneous Operating Reserves           265         Miscellaneous Operating Reserves           271         Contributions in Aid of Construction           271         Contributions in Aid of Construction           272         Accumulated Amoritation of CIAC           282         Accumulated Deferred Income Taxes - Accelerated Depreciation           283         Accumulated Deferred Income Taxes - Uberalized Depreciation           283         Accumulated Deferred Income Taxes - Other           384         Organization           301         Gradination           302         Franchises           303         Land and Land Rights           304         Structures and Improvements           305         Collecting and Improvements           306         Infiltration Galleries and Tunnels           307         Wells and Springs           308         Infiltration Galleries and Tunnels	\$		16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 11 Postage 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 21 Contractual Services - Engineering 21 Contractual Services - Accounting 32 Contractual Services - Management Rees 35 Contractual Services - Management Rees 36 Contractual Services - Management Rees 36 Contractual Services - Hong/Sampling 36 Contractual Services - Other 37 Contractual Services - Other 38 Contractual Services - Other 39 Contractual Services - Other 39 Contractual Services - Other 41 Rental of Building/Real Property 42 Rental of Equipment 43 Small Tools 84 Computer & Electronic Expenses 50 Transportation Expenses 50 Insurace - Vehicle	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,29 
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           271         Contributions in Aid of Construction           271         Contributions in Aid of Construction           272         Contributions in Aid of Construction           273         Accumulated Memoritation of CIAC           cccumulated Deferred Income Taxes - Accelerated Depreciation         283           281         Accumulated Deferred Income Taxes - Other           ATER UTUTY PLANT ACCOUNTS (301-348)         301           301         Organization           302         Franchises           303         Collecting and Impounding Reservoirs           304         Structures and Improvements           305         Callecting and Impounding Reservoirs           306         Iakes, Niver and Other Intakes           307         Wells and Springs           308         Infiltration Galleries and Tunnels           309         Supply Mains           310         Power Generation Equipment	\$		16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 11 Postage 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 21 Contractual Services - Engineering 21 Contractual Services - Accounting 32 Contractual Services - Management Fees 33 Contractual Services - Management Fees 34 Contractual Services - Management Fees 35 Contractual Services - Management Fees 36 Contractual Services - Billing/Collections 38 Contractual Services - Other 30 Contractual Services - Other 30 Contractual Services - Other 30 Contractual Services - Other 41 Rental of Building/Real Property 42 Rental of Equipment 43 Small Tools 48 Computer & Electronic Expenses 50 Transportation Expenses 50 Transportation Expenses 51 Insurance - Other 51 Insurance - General Lability	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,29 
261       Property Insurance Reserve         262       Injuries and Damages Reserve         263       Prosions and Benefits Reserve         265       Miscellaneous Operating Reserves         265       Miscellaneous Operating Reserves         271       Contributions in Aid of Construction         271       Contributions in Aid of Construction         272       Accumulated Deferred Income Taxes - Accelerated Depreciation         281       Accumulated Deferred Income Taxes - Accelerated Depreciation         283       Accumulated Deferred Income Taxes - Other         ATER UTHITY PLANT ACOUNTS (301-348)       301         301       Organization         302       Franchises         303       Structures and Improvements         304       Structures and Other Intakes         307       Wells and Other Intakes         308       Supply Mains         310       Power Generation Equipment         311       Power Generation Equipment	\$		16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 11 Postage 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 23 Contractual Services - Accounting 24 Contractual Services - Accounting 23 Contractual Services - Legal 24 Contractual Services - Testing/Sampling 25 Contractual Services - Testing/Sampling 26 Contractual Services - Meter Reading 20 Contractual Services - Meter Reading 31 Small Tools 48 Computer & Electronic Expenses 30 Transportation Expenses 30 Transportation Expenses 35 Insurace - Vehicle 31 Insurace - Vehicle 31 Insurace - Vericele 32 Insurace - Verice	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,29 
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Prosinos and Benefits Reserve           265         Miscellaneous Operating Reserves           265         Miscellaneous Operating Reserves           271         Contributions in Aid of Construction           272         Contributions in Aid of Construction           271         Contributions in Aid of Construction           272         Accumulated Interret Income Taxes - Accelerated Depreciation           282         Accumulated Deferred Income Taxes - Accelerated Depreciation           283         Accumulated Deferred Income Taxes - Other           ATER UTILITY PLANT ACCOUNTS (301-348)         001 Organization           301         Organization           302         Franchises           303         Land and Land Rights           304         Lakes, River and Unter Intakes           305         Lakes, River and Tunnels           309         Wells and Springs           308         Infiltration Galleries and Tunnels           309         Power Generation Equipment           310         Power Generation Equipment           311         Pumping Equipment           312         Power Generation Equipment	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 11 Postage 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 21 Contractual Services - Engineering 21 Contractual Services - Accounting 23 Contractual Services - Accounting 23 Contractual Services - Management Fees 24 Contractual Services - Management Fees 25 Contractual Services - Billing/Collections 26 Contractual Services - Billing/Collections 28 Contractual Services - Other 41 Rental of Buerices - Other 42 Rental of Equipment 43 Small Tools 46 Computer & Electronic Expenses 50 Transportation Expenses 50 Insurance - Weicle	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,2 
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Persions and Benfits Reserve           265         Miscellaneous Operating Reserves           266         Miscellaneous Operating Reserves           271         Contributions in Aid of Construction           272         Accumulated Construction           272         Accumulated Deferred Income Taxes - Accelerated Depreciation           281         Accumulated Deferred Income Taxes - Uberalized Depreciation           283         Accumulated Deferred Income Taxes - Other           ATER UTUTY PLANT ACCOUNTS (301-348)         301           301         Organization           302         Franchises           303         Collecting and Impounding Reservoirs           304         Structures and Improvements           305         Collecting and Impounding Reservoirs           306         Lakes, River and Other Intakes           307         Wells and Springs           308         Infitration Galleries and Tunels           309         Supply Mains           310         Power Generation Equipment           320         Ustrubution Reversion Standpipes	\$		16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 11 Postage 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 21 Contractual Services - Engineering 22 Contractual Services - Accounting 32 Contractual Services - Accounting 33 Contractual Services - Netrang/Sampling 34 Contractual Services - Testing/Sampling 35 Contractual Services - Billing/Collections 36 Contractual Services - Billing/Collections 36 Contractual Services - Other 37 Contractual Services - Other 39 Contractual Services - Other 41 Rental of Guiding/Real Property 42 Rental of Guiding/Real Property 42 Rental of Guiding/Real Property 43 Small Tools 46 Computer & Electronic Expenses 36 Insurance - Vehicle 37 Insurance - General Lubility 38 Insurance - Other 39 Insurance - Other 39 Insurance - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,2 
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Presions and Benefits Reserve           265         Miscellaneous Operating Reserves           271         Contributions in Aid of Construction           271         Contributions in Aid of Construction           271         Contributions in Aid of Construction           272         Accumulated Deferred Income Taxes - Accelerated Depreciation           283         Accumulated Deferred Income Taxes - Uberalized Depreciation           284         Accumulated Deferred Income Taxes - Uberalized Depreciation           285         Accumulated Deferred Income Taxes - Other           301         Organization           302         Franchises           303         Land and Land Rights           304         Structures and Improvements           305         Collecting and Impounding Reservoirs           306         Infiltration Galleries and Tunnels	\$         -           \$         -		16 Fuel for Power Production 17 Utilities - Other 18 Othericals & testing 19 Office Supplies (excluding postage) 11 Postage 20 Materials and Supplies 21 Repairs to Water Plant 21 Contractual Services - Engineering 21 Contractual Services - Accounting 32 Contractual Services - Management Fees 35 Contractual Services - Management Fees 36 Contractual Services - Management Fees 36 Contractual Services - Billing/Collections 36 Contractual Services - Billing/Collections 36 Contractual Services - Other 37 Contractual Services - Other 38 Contractual Services - Other 40 Rental of Building/Real Property 41 Rental of Equipment 43 Small Tools 40 Computer & Electronic Expenses 50 Iransportation Expenses 50 Insurance - Vehicle 51 Insurance - General Lubility 59 Insurance - Other 50 Public Relations / Advertising Expense 50 Pauloir Relations / Advertising Expense 51 Regulatory Commission Expense - Amortization of Rate Case Expense 52 Pauloir Relations / Advertising Expense 53 Pauloir Relations / Advertising Expense 54 Relations / Advertising Expense 55 Pauloir Relations / Advertising Expense 55 Pauloir Relations / Advertising Expense 55 Pauloir Relations / Advertising Expense 56 Pauloir Relations / Advertising Expense 57 Respective Pauloir Pauloi	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,2 <sup>2</sup>
261         Property Insurance Reserve           262         Injuries and Danages Reserve           263         Pensions and Benefits Reserve           265         Miscellaneous Operating Reserves           265         Miscellaneous Operating Reserves           271         Contributions in Aid of Construction           272         Accumulated Deferred Income Taxes - Accelerated Depreciation           281         Accumulated Deferred Income Taxes - Uberalized Depreciation           283         Accumulated Deferred Income Taxes - Uberalized Depreciation           301         Organization         302           302         Franchises         303           303         Exerce Intraces         303           304         Structures and Improvements         305           305         Lakes, River and Other Intakes	\$		16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 19 Office Supplies (excluding postage) 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 21 Contractual Services - Engineering 21 Contractual Services - Accounting 23 Contractual Services - Management Fees 24 Contractual Services - Management Fees 25 Contractual Services - Management Fees 26 Contractual Services - Billing/Collections 28 Contractual Services - Other 21 Rental of Eugiment 23 Contractual Services - Other 24 Rental of Eugiment 25 Insurance - General Lability 26 Insurance - General Lability 26 Insurance - Other 26 Insurance - Other 26 Public Relations / Advertising Expense 26 Regulatory Commission Expense - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,2 <sup>2</sup>
261       Property Insurance Reserve         262       Injuries and Damages Reserve         263       Prosions and Benfits Reserve         265       Miscellaneous Operating Reserves         ntributions in Aid of Construction       271         271       Contributions in Aid of Construction         272       Accumbiated Deferred Income Taxes - Accelerated Depreciation         282       Accumulated Deferred Income Taxes - Accelerated Depreciation         283       Accumulated Deferred Income Taxes - Other         ATER UTILITY PLANT ACCOUNTS (301-348)       301         301       Organization         302       Franchises         303       Land and Rights         304       Structures and Improvements         305       Collecting and Impounding Reservoirs         306       Collecting and Other Intakes         307       Wells and Springs         308       Infiltration Galleries and Tunnels         309       Supply Mains         310       Power Generation Equipment         320       Waters and Meter Installations	\$		16 Fuel for Power Production         17 Utilities - Other         18 Chemicals & testing         19 Office Supplies (excluding postage)         19 Office Supplies (excluding postage)         11 Postage         20 Materials and Supplies         21 Repairs to Water Plant         21 Contractual Services - Accounting         32 Contractual Services - Accounting         33 Contractual Services - Netrogeal         34 Contractual Services - Testing/Sampling         35 Contractual Services - Identify/Sampling         36 Contractual Services - Meter Reading         39 Contractual Services - Meter Reading         30 Contractual Services - Meter Reading         30 Contractual Services - Other         41 Rental of Building/Real Property         42 Rental of Equipment         43 Small Tools         84 Computer & Electronic Expenses         50 Insurance - Vehicle         51 Insurance - Workmar's Compensation         59 Insurance - Workmar's Compensation         59 Insurance - Other         60 Public Realison / Adverting Expense         67 Regulatory Commission Expense - Amortization of Rate Case Expense         67 Regulatory Commission Expense - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,24 
261         Property Insurance Reserve           262         Injuries and Damages Reserve           263         Presions and Benfits Reserve           265         Miscellaneous Operating Reserves           265         Miscellaneous Operating Reserves           271         Contributions in Aid of Construction           2721         Contributions in Aid of Construction           2731         Contributions in Aid of Construction           2742         Accumulated Deferred Income Taxes - Accelerated Depreciation           2823         Accumulated Deferred Income Taxes - Accelerated Depreciation           283         Accumulated Deferred Income Taxes - Other           283         Accumulated Deferred Income Taxes - Other           284         Accumulated Deferred Income Taxes - Other           285         Jon Organization           306         Iradi and Land Rights           307         Franchises           308         Inflitration Galleries and Tunnels           309         Supply Mains           309         Supply Mains           310         Power Generation Equipment           320         Distribution Reservoirs and Standpipes           331         Distribution Reservoirs and Standpipes           332         Services	\$		16 Fuel for Power Production         17 Utilities - Other         18 Chemicals & testing         19 Office Supplies (excluding postage)         19 Office Supplies (excluding postage)         11 Postage         20 Materials and Supplies         21 Repairs to Water Plant         21 Contractual Services - Engineering         23 Contractual Services - Accounting         33 Contractual Services - Management Rees         34 Contractual Services - Management Rees         35 Contractual Services - Other         31 Contractual Services - Other         32 Contractual Services - Other         33 Contractual Services - Other         44 Rental of Building/Real Property         42 Rental of Equipment         43 Small Tools         43 Computer & Electronic Expenses         50 Insurance - Workmar's Compensation         59 Insurance - Other         69 Insurance - Other         69 Public Relations / Advertising Expense         66 Regulatory Commission Expense - Anortization of Rate Case Expense         67 Regulatory Commission Expense - Other         60 Regulatory Commission Expense - Other         60 Water Resource Conservation Expense - Other         60 Regulatory Commission Expense - Other         60 Regulatory Commission Expense - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,29 
261       Property Insurance Reserve         262       Injuries and Damages Reserve         263       Prosions and Benefits Reserve         265       Miscellaneous Operating Reserves         266       Miscellaneous Operating Reserves         271       Contributions in Aid of Construction         272       Accumulated Deferred Income Taxes - Accelerated Depreciation         282       Accumulated Deferred Income Taxes - Accelerated Depreciation         283       Accumulated Deferred Income Taxes - Uberalized Depreciation         284       Accumulated Deferred Income Taxes - Uberalized Depreciation         285       Accumulated Deferred Income Taxes - Uberalized Depreciation         284       Accumulated Deferred Income Taxes - Uberalized Depreciation         305       Collecting and Impounding Reservoirs         306       Collecting and Impounding Reservoirs         306       Callecting and Impounding Reservoirs         307       Wells and Springs         308       Supply Mains         310       Dower Generation Equipment         32	\$		16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 19 Office Supplies (excluding postage) 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 22 Contractual Services - Engineering 23 Contractual Services - Accounting 33 Contractual Services - Neurol 34 Contractual Services - Neurol 35 Contractual Services - Testing/Sampling 36 Contractual Services - Billing/Collections 36 Contractual Services - Meter Reading 39 Contractual Services - Other 31 Contractual Services - Other 31 Contractual Services - Other 32 Contractual Services - Other 32 Contractual Services - Other 33 Contractual Services - Other 43 Rental of Guiding/Real Property 42 Rental of Guiding/Real Property 43 Senall Tools 45 Computer & Electronic Expenses 36 Insurance - Vehicle 37 Insurance - General Lability 38 Insurance - Workman's Compensation 39 Insurance - Other 30 Public Relations / Advertising Expense 30 Regulatory Commission Expenses - Other 31 Repaired - Morkman's Compenses - Other 32 Repaired - Commission Expenses - Other 33 Repaired - Other 34 Repaired - Other 35 Regulatory Commission Expenses - Other 35 Repaired - Other 35 Repaired - Other 36 Repaired - Commission Expenses - Other 37 Repaired - Other 38 Repaired - Other 39 Repaired - Other 30 Repaired - Other 30 Repaired - Other 31 Repaired - Other 32 Repaired - Other 33 Repaired - Other 34 Repaired - Other 35 Repaired - Other 35 Repaired - Other 36 Repaired - Other 37 Repaired - Other 38 Repaired - Other 39 Repaired - Other 30 Repaired - Other 30 Repaired - Other 30 Repaired - Other 31 Repaired - Other 32 Repaired - Other 33 Repaired - Other 34 Repaired - Other 35 Repaired - Other 36 Repaired - Other 37 Repaired - Other 38 Repaired - Other 39 Repaired - Other 30 Repaired - O	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,25 4,25 
261       Property Insurance Reserve         262       Injuries and Damages Reserve         263       Previons and Benfits Reserve         265       Miscellaneous Operating Reserves         265       Miscellaneous Operating Reserves         271       Contributions in Aid of Construction         272       Contributions in Aid of Construction         273       Contributions in Aid of Construction         274       Contributions in Aid of Construction         272       Contributions in Aid of Construction         273       Contributions in Aid of Construction         274       Accumulated Deferred Income Taxes - Accelerated Depreciation         283       Accumulated Deferred Income Taxes - Uberlized Depreciation         283       Accumulated Deferred Income Taxes - Other         284       Acting and Inpounding Reservoirs         305       Lond and Land Rights         304       Structures and Impounding Reservoirs         305	\$		16 Fuel for Power Production 17 Utilities - Other 18 Othericals & testing 19 Office Supplies (excluding postage) 19 Office Supplies (excluding postage) 20 Materials and Supplies 21 Repairs to Water Plant 31 Contractual Services - Engineering 32 Contractual Services - Accounting 33 Contractual Services - Management Fees 34 Contractual Services - Management Fees 35 Contractual Services - Nanagement Fees 36 Contractual Services - Billing/Collections 36 Contractual Services - Billing/Collections 36 Contractual Services - Other 37 Contractual Services - Other 38 Contractual Services - Other 48 Rental of Equipment 48 Small Tools 48 Computer & Electronic Expenses 50 Iransportation Expenses 50 Insurance - Vehicle 57 Insurance - Vehicle 59 Insurance - Other 69 Public Relations / Advertising Expense 60 Public Relations / Advertising Expense 67 Regulatory Commission Expenses - Amortization of Rate Case Expenses 67 Regulatory Commission Expenses - Other 80 Water Resource Conservation Expenses 50 Ranse - Workman's Compenses 50 Regulatory Commission Expenses - Amortization of Rate Case Expenses 50 Regulatory Commission Expenses - Amortization of Rate Case Expenses 50 Regulatory Commission Expenses - Amortization of Rate Case Expenses 50 Regulatory Commission Expenses - Amortization of Rate Case Expenses 50 Regulatory Commission Expenses - Amortization of Rate Case Expenses 50 Regulatory Commission Expenses - Amortization of Rate Case Expenses 50 Regulatory Commission Expenses - Amortization of Rate Case Expenses 50 Regulatory Commission Expenses - Amortization of Rate Case Expenses 51 Regulatory Commission Expenses - Amortization of Rate Case Expenses 52 Regulatory Commission Expenses - Amortization of Rate Case Expenses 53 Regulatory Commission Expenses - Amortization of Rate Case Expenses 54 Regulatory Commission Expenses - Amortization of Rate Case Expenses 54 Regulatory Commission Expenses - Amortization of Rate Case Expenses 55 Regulatory Commission Expenses - Amortization of R	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,25 
261       Property Insurance Reserve         262       Injuries and Danages Reserve         263       Pensions and Benefits Reserve         265       Miscellaneous Operating Reserves         271       Contributions in Aid of Construction         272       Accumulated Deferred Income Taxes - Accelerated Depreciation         283       Accumulated Deferred Income Taxes - Uberalized Depreciation         284       Accumulated Deferred Income Taxes - Uberalized Depreciation         283       Accumulated Deferred Income Taxes - Uberalized Depreciation         284       Accumulated Deferred Income Taxes - Uberalized Depreciation         285       Accumulated Deferred Income Taxes - Uberalized Depreciation         281       Accumulated Deferred Income Taxes - Uberalized Depreciation         301       Organization       302         302       Franchises       303         303       Lades, River and Other Intakes       305         304       Structures and Improvements       306         305       Lakes, River and Other Intakes       307	\$         -           \$         -		16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 19 Office Supplies (excluding postage) 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 21 Contractual Services - Engineering 21 Contractual Services - Accounting 23 Contractual Services - Management Fees 24 Contractual Services - Management Fees 25 Contractual Services - Management Fees 26 Contractual Services - Billing/Collections 28 Contractual Services - Other 27 Contractual Services - Other 28 Contractual Services - Other 29 Contractual Services - Other 20 Contractual Services - Other 20 Contractual Services - Other 20 Contractual Services - Other 20 Rental of Building/Real Property 24 Rental of Building/Real Property 24 Rental of Equipment 25 Insurance - Vehicle 26 Insurance - Vehicle 26 Insurance - Other 26 Insurance - Other 26 Regulatory Commission Expense - Amortization of Rate Case Expense 26 Regulatory Commission Expense - Other 26 Water Resource Conservation Expense 27 Regulatory Commission Expense - Other 28 Water Resource Conservation Expense 20 Regulatory Commission Expense - Other 28 Water Resource Conservation Expense 20 Regulatory Commission Expense - Other 20 Bad Debt Expense 21 Cross Connection Cortrol Program Expense 21 Cross Connection Testin & Maintenance Services 22 System Capacity Development Program Expense 21 System Capacity Development Program Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,25 
261       Property Insurance Reserve         262       Injuries and Damages Reserve         263       Prosions and Benefits Reserve         265       Miscellaneous Operating Reserves         0       Add of Construction         271       Contributions in Aid of Construction         272       Accumbiated Deferred Income Taxes - Accelerated Depreciation         282       Accumulated Deferred Income Taxes - Uberalized Depreciation         283       Accumulated Deferred Income Taxes - Uberalized Depreciation         283       Accumulated Deferred Income Taxes - Other         ATER UTILITY PLANT ACCOUNTS (301-348)       301         301       Organization         302       Franchises         303       Ecologian and Improvements         304       Structures and Improvements         305       Collecting and Impounding Reservoirs         306       Collecting and Tunnels         307       Wells and Springs         308       Structures and Tunnels         309       Supply Mains         310       Power Generation Equipment         320       Water Treatment Equipment         320       Water Sand Meter Installations         333       Services         334       Hyd	\$         -           \$         -		16 Fuel for Power Production 17 Utilities - Other 18 Other (Supplies (excluding postage) 19 Office Supplies (excluding postage) 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 21 Contractual Services - Engineering 22 Contractual Services - Supplies 23 Contractual Services - Management Fees 24 Contractual Services - Wanagement Fees 25 Contractual Services - Wanagement Fees 26 Contractual Services - Other 26 Sinsurace - Vehicle 27 Insurace - General Lubility 28 Insurace - Vehicle 29 Insurace - Other 29 Insurace - Other 29 Insurace - Other 20 Public Relations / Advertising Expense 26 Regulatory Commission Expense - Amortization of Rate Case Expense 27 Response - Other 28 Water Resource Conservation Expense 20 Resplatory Commission Expense - Amortization of Rate Case Expense 20 Resplatory Commission Expense - Other 20 Babet Expense 21 Cross Connection Testin & Maintenance Services 22 Cross Connection Testin & Maintenance Services 23 Strain Case Crification Expense 24 Cross Connection Testin & Maintenance Services 25 Insurace - Catterfication Expense 21 System Capacity Development Frogram Expense 21 Strain 7 A Certification Expense 21 Strain 7 A Certification Expense 22 System Capacity Development Frogram Expense 23 Strain 7 Strain 7 A Certification Expense 24 Strain Service Conservation Strain Services 25 System Capacity Development Frogram Expense 25 Strain Capacity Development Frogram Expense 26 Strain C	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,29 4,29 - - - - - - - - - - - - -
261       Property Insurance Reserve         262       Injuries and Danages Reserve         263       Pensions and Benefits Reserve         265       Miscellaneous Operating Reserves         271       Contributions in Aid of Construction         272       Accumulated Deferred Income Taxes - Accelerated Depreciation         283       Accumulated Deferred Income Taxes - Uberalized Depreciation         284       Accumulated Deferred Income Taxes - Uberalized Depreciation         283       Accumulated Deferred Income Taxes - Uberalized Depreciation         284       Accumulated Deferred Income Taxes - Uberalized Depreciation         285       Accumulated Deferred Income Taxes - Uberalized Depreciation         281       Accumulated Deferred Income Taxes - Uberalized Depreciation         301       Organization       302         302       Franchises       303         303       Lades, River and Other Intakes       305         304       Structures and Improvements       306         305       Lakes, River and Other Intakes       307	\$         -           \$         -		16 Fuel for Power Production 17 Utilities - Other 18 Chemicals & testing 19 Office Supplies (excluding postage) 19 Office Supplies (excluding postage) 20 Materials and Supplies 21 Repairs to Water Plant 21 Repairs to Water Plant 21 Contractual Services - Engineering 21 Contractual Services - Accounting 23 Contractual Services - Management Fees 24 Contractual Services - Management Fees 25 Contractual Services - Management Fees 26 Contractual Services - Billing/Collections 28 Contractual Services - Other 27 Contractual Services - Other 28 Contractual Services - Other 29 Contractual Services - Other 20 Contractual Services - Other 20 Contractual Services - Other 20 Contractual Services - Other 20 Rental of Building/Real Property 24 Rental of Building/Real Property 24 Rental of Equipment 25 Insurance - Vehicle 26 Insurance - Vehicle 26 Insurance - Other 26 Insurance - Other 26 Regulatory Commission Expense - Amortization of Rate Case Expense 26 Regulatory Commission Expense - Other 26 Water Resource Conservation Expense 27 Regulatory Commission Expense - Other 28 Water Resource Conservation Expense 20 Regulatory Commission Expense - Other 28 Water Resource Conservation Expense 20 Regulatory Commission Expense - Other 20 Bad Debt Expense 21 Cross Connection Cortrol Program Expense 21 Cross Connection Testin & Maintenance Services 22 System Capacity Development Program Expense 21 System Capacity Development Program Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4

Notes and explanations:

Metolius Meadows Property Owners Association (MMPOA), a domestic nonprofit corporation (mutual benefit with members) organized in 1980, is the homeowners association for the community of homes and landowners in the Metolius Meadows development in Camp Sherman, Oregon. The present report covers the year ending December 31, 2019.

MMPOA operates a water utility for the benefit of its 141 lot owners. It also provides water service to 12 neighboring property owners outside of the community. The water utility operates two wells and 157 water meters - 141 meters for lot owner members (including 17 vacant lots with no water charges), 4 meters for common use association facilities (which are not charged for water service), and 12 meters for neighboring lots serviced by the association. The 136 accounts that were charged for water in the 2019 fiscal year paid basic water dues of \$304.80, a base rate of up to \$46.40 for the first 5,000 cubic feet of usage, and a variable rate of \$1.526/100 cf for additional usage. Meters are read once per year on or about June 30, and invoicing also takes place once a year on or about July 31, with occasional mid-year invoicing if a property is transferred. Water revenues in the 2019 fiscal year are therefore largely based upon consumption in the July 1, 2018 to June 30, 2019 period.

As a homeowners association, MMPOA performs several other activities, including maintenance of common areas, operation of recreational facilities, and other owner services. Based upon the financial reporting structure of the organization, the income statement information refects the financial results of the water utility operated by Metolius Meadows Property Owners Association only. The balance sheet information reflects the total financial position of MMPOA, including all its operations. MMPOA files its annual tax return on form 1120-H.

### **INCOME STATEMENT**

Metolius Meadows Property Owners Association

400	Operating Revenue	\$	76,642
401	On a rating Fundament	ć	C2 F24
401	Operating Expenses	\$	62,534
403	Depreciation Expense	\$	8,166
406	Amortization of Utility Plant Acquisition Adjustment	\$	-
407	Amortization Expense	\$	-
408	Taxes Other Than Income Taxes (total)	\$	2,136
409	Income Taxes	\$	-
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	\$	202
427	Interest Expense	\$	-
428-429	Amortization of Premium/Discount on Debt	\$	-
414	Gains/Losses From Utility Property Disposition (net)	\$	-
	Extraordinary Income/deductions (net)	\$	-
	NET UTILITY OPERATING INCOME	\$	4,008
			•
421	Nonutility Income	\$	263,230
415	Revenue From Merchandising, Jobbing, & Contracts	\$	-
		<u>-</u>	
426	Nonutility Expense	\$	331,183
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	\$	-
	Cost & Expense of Merchandising, Jobbing, Contracts	\$	-
		·	
	Net Income	\$	(63,945)
		-	,

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

101	Utility Direct in Commiss (available CIAC)	¢ 222.001
	Utility Plant in Service (excluding CIAC) Accumulated Depreciation & Amortization	\$ 222,091 \$ 182,818
108-110	Subtotal	
		+
102-104	Other Utility Plant	\$-
105	Commission Approved Construction Work in Progress (CWIP)	\$ -
114	Commission Approved Utility Plant Acquisition Adjustments	\$ -
115	Accumulated Amortization of Commission Approved Acquisition Adjustments	\$-
190	Accumulated Deferred Income Taxes (asset)	\$ -
	Subtotal	
	Net Utility Plant	\$ 39,273
131	Cash	\$ 389,869
	Special Deposits	\$ -
	Accounts Receivable	\$ 37,098
143	Accumulated Provision for Uncollectible Accounts	\$-
144	Notes Receivable	\$ -
145-146	Accounts & Notes Receivable from Associated Companies	\$ -
	Materials & Supplies Inventory	\$ -
133-135 & 162-174	Miscellaneous Current & Accrued Assets & Prepayments	\$ 3,604
	Net Current & Accrued Assets	\$ 430,571
181-186	Deferred Debits	\$ -
101-100		<u>ې</u>
	Total Assets	\$ 469,844
		1
252	Advances for Construction	\$-
271	CIAC	\$ -
272	Accumulated Amortization of CIAC	\$-
	Net CIAC & Advances for Construction	\$ -
	Nonutility Property	\$ 494,137
	Accumulated Depreciation & Amortization (Nonutility)	\$ 454,525
123-127	Miscellaneous Nonutility Investments Nonutility Plant & Investment	\$ - \$ 39,612
	Nonutinty Plant & Investment	Ş 59,012
221-224	Long-Term Dept	S 979
	Long-Term Debt Accounts Payable	\$ 979 \$ 1,665
231	-	
231 232	Accounts Payable	\$ 1,665
231 232 233 234	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies	\$ 1,665 \$ - \$ - \$ -
231 232 233 234 235	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits	\$ 1,665 \$ - \$ - \$ - \$ - \$ - \$ 123,478
231 232 233 234 235 235 236	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes	\$ 1,665 \$ - \$ - \$ - \$ 123,478 \$ 4,141
231 232 233 234 235 235 236 237	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest	\$ 1,665 \$ - \$ - \$ - \$ 123,478 \$ 4,141 \$ -
231 232 233 234 235 235 236 237	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities	\$ 1,665 \$ - \$ - \$ 123,478 \$ 4,141 \$ - \$ 14,532
231 232 233 234 235 235 236 237	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest	\$ 1,665 \$ - \$ - \$ 123,478 \$ 4,141 \$ - \$ 14,532
231 232 233 234 235 236 237 238-241	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Liabilities	\$ 1,665 \$ - \$ - \$ 123,478 \$ 4,141 \$ - \$ 14,532
231 232 233 234 235 236 237 238-241 251	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities	\$ 1,665 \$ - \$ - \$ 123,478 \$ 4,141 \$ - \$ 14,532 \$ 144,795
231 232 233 234 235 236 237 238-241 251 253	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt	\$ 1,665 \$ - \$ - \$ 123,478 \$ 4,141 \$ - \$ 144,532 \$ 144,795 \$ -
231 232 233 234 235 236 237 238-241 251 253	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit	\$ 1,665 \$ - \$ - \$ 123,478 \$ 4,141 \$ - \$ 14,532 \$ 144,795 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 253 261-265	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other	\$ 1,665  \$ - \$
231 232 233 234 235 236 237 238-241 253 261-265 281	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization	\$ 1,665  \$ - \$ - \$ \$ - \$ \$ 123,478  \$ 123,478  \$ 144,795  \$ 144,795  \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282	Accounts Payable Notes Payable Notes Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation	\$ 1,665  \$ - \$ - \$ 5 5 5 5 - \$ 5 5 5 5 5 5 5 5
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization	\$ 1,665  \$ - \$ - \$ - \$ \$ 123,478  \$ 123,478  \$ 123,478  \$ 4,141  \$ - \$ 144,795  \$ 144,795  \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282	Accounts Payable Notes Payable Notes Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Other	\$       1,665         \$       -         \$       -         \$       -         \$       -         \$       123,478         \$       4,141         \$       -         \$       144,532         \$       144,795         \$       -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282	Accounts Payable Notes Payable Notes Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation	\$       1,665         \$       -         \$       -         \$       -         \$       -         \$       123,478         \$       4,141         \$       -         \$       144,532         \$       144,795         \$       -
231 232 233 234 235 236 237 238-241 253 261-265 281 282 283	Accounts Payable Notes Payable Notes Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Other	\$       1,665         \$       -         \$       -         \$       -         \$       -         \$       123,478         \$       4,141         \$       -         \$       144,532         \$       144,795         \$       -
231 232 233 234 235 236 237 238-241 253 261-265 281 282 283 283	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Other Total Liabilities	\$ 1,665  \$ - \$ - \$ \$ - \$ \$ 123,478  \$ 4,141  \$ - \$ 14,532  \$ 14,532  \$ 144,795  \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
231 232 233 234 235 236 237 238-241 253 261-265 281 282 283 283 201 201 204	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Cother Total Liabilities Common Stock Issued	\$     1,665       \$     -       \$     -       \$     -       \$     -       \$     123,478       \$     4,141       \$     -       \$     14,532       \$     144,795       \$     -
231 232 233 234 235 236 237 238-241 253 261-265 281 282 283 283 201 201 204 201	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued	\$       1,665         \$       -         \$       -         \$       -         \$       -         \$       123,478         \$       4,141         \$       -         \$       14,532         \$       144,795         \$       -     <
231 232 233 234 235 236 237 238-241 253 261-265 281 282 283 283 201 204 204 207 211	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock	\$       1,665         \$       -         \$       -         \$       -         \$       -         \$       123,478         \$       4,141         \$       -         \$       14,532         \$       144,795         \$       -     <
231 232 233 234 235 236 237 238-241 253 261-265 281 282 283 201 204 204 207 211 212 213	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Capital Stock Expense	\$       1,665         \$       -         \$       -         \$       -         \$       -         \$       123,478         \$       4,141         \$       -         \$       14,532         \$       144,795         \$       -     <
231 232 233 234 235 237 238-241 251 253 261-265 281 282 283 201 204 207 201 204 207 201 204 207 201 204 207 201 204 207 201 204 207 201 204 207 201 204 205 205 205 205 205 205 205 205 205 205	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock Capital Stock Expense Appropriated Retained Earnings	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 201 204 207 211 212 213 214 215	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Prefired Stock Issued Premium on Capital Stock Capital Stock Expense Appropriated Retained Earnings Unappropriated Retained Earnings	\$       1,665         \$       -         \$       -         \$       -         \$       -         \$       123,478         \$       4,141         \$       -         \$       14,532         \$       14532         \$       144,795         \$       -
231 232 233 234 235 236 237 238-241 253 261-265 281 282 283 261-265 281 282 283 201 204 204 207 211 212 213 214 215 216	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued Preferred Stock Issued Preferred Stock Expense Appropriated Retained Earnings Unappropriated Retained Earnings Reacquired Capital Stock	\$       1,665         \$       -         \$       -         \$       -         \$       -         \$       123,478         \$       4,141         \$       -         \$       14,532         \$       144,795         \$       -     <
231 232 233 234 235 236 237 238-241 253 261-265 281 282 283 201 204 204 207 211 212 213 214 215 216	Accounts Payable Notes Payable Notes Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Cuberalized Depreciation Accumulated Deferred Income Taxes-Cuberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued Preferred Stock Issued Preferred Stock Issued Premium on Capital Stock Capital Stock Expense Appropriated Retained Earnings Unappropriated Retained Earnings Reacquired Capital Stock Proprietary Capital (Proprietorships & Partnerships Only)	\$       1,665         \$       -         \$       -         \$       -         \$       -         \$       123,478         \$       4,141         \$       -         \$       14,532         \$       144,795         \$       -     <
231 232 233 234 235 236 237 238-241 253 261-265 281 282 283 201 204 204 207 211 212 213 214 215 216	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued Preferred Stock Issued Preferred Stock Expense Appropriated Retained Earnings Unappropriated Retained Earnings Reacquired Capital Stock	\$       1,665         \$       -         \$       -         \$       -         \$       -         \$       123,478         \$       4,141         \$       -         \$       14,532         \$       144,795         \$       -     <
231 232 233 234 235 236 237 238-241 253 261-265 281 282 283 261-265 281 282 283 201 204 204 207 211 212 213 214 215 216	Accounts Payable Notes Payable Notes Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Cuberalized Depreciation Accumulated Deferred Income Taxes-Cuberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued Preferred Stock Issued Preferred Stock Issued Premium on Capital Stock Capital Stock Expense Appropriated Retained Earnings Unappropriated Retained Earnings Reacquired Capital Stock Proprietary Capital (Proprietorships & Partnerships Only)	\$       1,665         \$       -         \$       -         \$       -         \$       -         \$       123,478         \$       4,141         \$       -         \$       14,532         \$       144,795         \$       -     <

#### STATS

Metolius Meadows Property Owners Association

Operating Revenues		
Flat Rate	\$	44,344
Metered - Residential	\$	31,848
Metered - Commercial	\$	-
Irrigation (including golf courses)	\$	-
Fire Protection	\$	-
Other Sales of Water	\$	-
Other Operating Revenue	\$ \$ \$ \$ \$	450
Total Operating Revenues	\$	76,642
Operating Expenses		
Purchased Water	\$	-
Purchased Power		4,294
Water Treatment	\$	2,322
Supplies and Expenses	\$	11,066
Repairs of Plant	\$	8,097
Administrative & General	\$ \$ \$ \$ \$	36,755
Total Operating Expenses	\$	62,534
Other Revenue Deductions		
Depreciation & Amortization	\$	8,166
Operating Income Taxes		-
Other Operating Taxes	\$	2,136
Uncollectible Revenue/Bad Debt Expense	\$ \$ \$ \$	-
Total Revenue Deductions	\$	10,302
Total Expenses and Deductions	\$	72,836
Other Income	\$	202
Interest on Long-Term Debt		
Other Interest Charges	\$	-
Other Income Deductions	\$ \$ \$	-
Net Operating Income (or Loss)	\$	4,008

Assets & Other Debits		
Utility Plant	\$	222,091
Less: Depreciation & Amortization Reserve	\$	182,818
Other Property & Investments	\$	389,869
Materials and Supplies	\$	-
Other Current & Accrued Assets	\$	40,702
Deferred Debits	\$	-
Total Assets & Other Debits	\$	469,844
Liabilities & Other Credits		
Capital/Common Stock	\$	-
Retained Earnings	\$	325,049
Long-Term Debt	\$	979
Customer Deposits	\$	123,478
Other Current & Accrued Liabilities	\$	20,338
Advances for Construction	\$	-
Other Deferred Credits	\$	-
Contributions in Aid of Construction	\$	-
Accumulated Deferred Income Taxes	\$ \$ \$	-
Total Liabilities & Other Credits	\$	469,844
Average Number of Customers		
Flat Rate		153
Metered - Residential		136
Metered - Commercial		4
Irrigation (including golf courses)		-
Fire Protection		-
Other		-
Total Customers		293