e-FILING REPORT COVER SHEET



COMPANY NAME:

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes If yes, submit a redacted public version (or a cover letter) by email. Submit the confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

Select report type: RE (Electric)	\square RG (Gas)	RW (Wate	er) \Box RT (Telecommunications)
	RO (Other	, for example,	industry safety information)
Did you previously file a similar rep	port? 🗌 No	Yes, repor	rt docket number:
Report is required by: OAR			
	time submission nce in the appli		n order is a compliance filing and not a report
Other (For example	e, federal regula	tions, or reques	sted by Staff)
Is this report associated with a spec	ific docket/case	e? □No	Yes, docket number:

List Key Words for this report. We use these to improve search results.

Send the completed Cover Sheet and the Report in an email addressed to PUC.FilingCenter@state.or.us

Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.



ANNUAL RESULTS OF OPERATIONS REPORT

SELECT COMPANY SIZE (based on Annual Revenue)

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

FOR THE CALENDAR YEAR

2016

COMPANY NAME

OLD SHEEP RANCH WATER ASSOCIATION

OREGON PUBLIC UTILITY COMMISSION PO BOX 1088 SALEM OR 97308-1088 REV 12/14/16

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 1st of the year following that for which the report is made. Attach the completed report and any supplementary pages to an email addressed to the following address: puc.filingcenter@state.or.us.

• Interpret all accounting words and phrases in accordance with the USOA.

• Special or unusual entries and all discrepancies should be fully explained. If necessary, describe fully any unusual entries and discrepancies in a narrative explanation in the tab titled "Notes."

• If the utility has filed, or intends to file, a separate rate schedule in its tariff for non-contiguous portions of its water system, separate accounting for Operating Revenues, Operating Expense, Plant Investments, and related Reserve for Depreciation must be maintained by the utility for each portion of the water system relating to each separate rate schedule. This annual report, however, should include the combined financial data for the utility.

• Each incorporated utility is requested to file with this report a copy of its most recent annual report to stockholders, if one is prepared.

• All schedules that call for the balance at the beginning of the year should reflect the same end of year balance **exactly** as shown in the prior year's annual report. Any adjustments to the ending balances shown in the report for the previous year should be reflected in the current year's activity and reported along with an explanation in the annual report.

FOR QUESTIONS ON EXCEL PROGRAM, ACCOUNTS, OR REPORTING, CONTACT GREG MILLER AT503-373-7867 OR EMAIL AT GREG.MILLER@STATE.OR.US503-

<u>Oath</u>

OLD SHEEP RANCH WATER ASSOCIATION

Complete Address of Reporting Utility

•	
Line 1:	Old Sheep Ranch Water Association
Line 2:	P.O. Box 1016
City:	Langlois
State:	Oregon
Zip:	97450
phone:	503-501-7553
email:	oldsheepranchwater@gmail.com
fax:	
website:	

Name and title of person responsible for report

Name:	Mark Ochsner
Title:	Secretary
Phone:	503-501-7553
Email:	markochsner155@gmail.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.

\checkmark	B	y clicking	this box	I affirm	the above	statement.

Provide the following information for the contact person regarding this report

Name:	Mark Ochsner
Address:	P.O. Box 68, Langlois, OR 97450
Phone:	503-501-7553
Email:	markochsner155@gmail.com

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

Name:	Mark Ochsner
Address:	P.O. Box 68, Langlois, OR 97450
Phone:	503-501-7553
Email:	markochsner155@gmail.com

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

Name:	
Address:	
Phone:	
Email:	

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

5/21/1996

Provide the following information for all utility officers and directors

Name	Title	Phone #	Email
Roxy Long	President	541-290-0654	rlqueenbee@gmail.com
Waylon Riffle	Vice President	541-977-3423	the_riffles@hotmail.com
Mark Ochsner	Secretary/Treasurer	503-501-7553	markochsner155@gmail.com

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

Name	Title	Phone #	Email

Select business type

Select ownership type

Select accounting method

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	iner		
1	Address				
1	% interest of	or equity			
	Principal du	uty (if emplo	yed by compa	any)	
	Name of ov	wner or part	ner		
2	Address				
2	% interest of	or equity			
	Principal du	Principal duty (if employed by company)			
	Name of ov	vner or part	iner		
3	Address				
5	% interest of	or equity			
	Principal duty (if employed by company)				
	Principal du	uty (if emplo	yed by compa	any)	
	· ·			any)	
	· ·	uty (if emplo wner or part		any)	
Δ	· ·			any)	
4	Name of ov	vner or part		any)	

Part B: Corporation

1	Name of st	ockholder/d	lirector/officer	
	Title			
Т	Address			
	# shares ov	vned		
	Name of st	ockholder/d	lirector/officer	
2	Title			
2	Address			
	# shares ov	vned		
	Name of stockholder/director/officer		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



Affiliates

OLD SHEEP RANCH WATER ASSOCIATION

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

Products or Services SOLD to Affiliated Interests

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

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 **gal**

Consumption and Revenue

		# customers at	# customers at year	Total Quantity water	
	Act #	year beginning	end	sold	revenues
Unmetered (flat rate) water sales	460				
Metered sales to RESIDENTIAL customers	461.1	36	36	1,418,650	\$ 15,893
Metered sales to COMMERCIAL customers	461.2				
Metered sales to INDUSTRIAL customers	461.3				
Other metered sales to public authorities	461.4				
Metered sales to multiple family dwellings	461.5				
Public fire protection revenue	462.1				
Private fire protection revenue	462.2				
Other Sales to public authorities	464				
Sales to irrigation customers	465				
Sales for resale	466				
Water Sales to golf course/recreation revenue	467				
Special contract/agreement revenue	468				
TOTAL		36	36	1,418,650	\$ 15,893

Revenue other than water sales

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

Total Operating Revenue \$ 15,893

Average Monthly Consumption and Bill

		Average Monthly	Average Monthly
		Consumption per	Revenue per
	Act #	customer	customer
Unmetered (flat rate) water sales	460		
Metered sales to RESIDENTIAL customers	461.1	3283.912037	36.78930556
Metered sales to COMMERCIAL customers	461.2		
Metered sales to INDUSTRIAL customers	461.3		
Other metered sales to public authorities	461.4		
Metered sales to multiple family dwellings	461.5		
Public fire protection revenue	462.1		
Private fire protection revenue	462.2		
Other Sales to public authorities	464		
Sales to irrigation customers	465		
Sales for resale	466		
Water Sales to golf course/recreation revenue	467		
Special contract/agreement revenue	468		

Act # TAXES OTHER THAN INCOME TAX

408.11	Property Tax	
408.12	Payroll Tax	
408.13	Other Tax Other Than Income Tax	
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ -

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 #		Expense	amount
601	Salaries and Wages - employees		
603	Salaries and Wages – officers, directors, and majority stockholders		
604	Employee Pensions & Benefits		
610	Purchased Water		
611	Telephone/Communications		
615	Purchased Power	\$	791
616	Fuel for Power Production		
617	Utilities - Other (garbage, natural gas)		
618	Chemicals & testing		
619	Office Supplies (excluding postage)		
619.1	Postage	\$	370
620	Materials & Supplies (O&M)	\$	24
621	Repairs of Water Plant	\$	224
631	Contractual Services - engineering		
632	Contractual Services - accounting	\$	150
633	Contractual Services - legal		
634	Contractual Services - management		
635	Contractual Services – testing / sampling	\$	3,000
636	Contractual Services – labor	\$	128
637	Contractual Services - billing/collections		
638	Contractual Services - meter reading	\$	350
639	Contractual Services - other	\$	520
641	Rental of Building / Real Property		
642	Rental of Equipment		
643	Small Tools		
648	Computer and electronic Expenses	\$	806
650	Transportation Expenses		
656	Insurance - Vehicle		
657	Insurance – General Liability	\$	1,581
658	Insurance – Workman's Compensation		
659	Insurance – Other		
660	Public Relation / Advertising Expense		
666	Amortization of Rate Case Expense		
667	Regulatory Commission Fee (Gross Rev Fee)	\$	121
668	Conservation Expense		
670	Bad Debt Expense		
671.1	Cross Connection Control Program Expense		
671.2	Cross Connection Testing & Maintenance Services		
673	Training & Certification Expense		
674	Consumer Confidence Report		
675	Miscellaneous Expense	\$	25
	ΤΟΤΑΙ		8,090

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

Act #		Beg Year Balance	Added during year	Retired during year	<u>Adjustments</u>	End of year balance
301	Organization					\$-
302	Franchises					\$-
303	Land & land rights					\$-
304	Structures & improvements	\$ 2,700				\$ 2,700
305	Collecting & impounding reservoirs					\$-
306	Lake, river & other intakes					\$-
307	Wells & springs					\$-
308	Infiltration galleries & tunnels					\$-
309	Supply mains	\$ 4,500				\$ 4,500
310	Power generation equipment					\$-
311	Pumping equipment					\$-
320	Water treatment equipment	\$ 3,500				\$ 3,500
330	Distribution reservoirs & standpipes					\$-
331	Transmission & distribution mains					\$-
333	Services					\$-
334	Meters & meter installations	\$ 2,700				\$ 2,700
335	Hydrants					\$-
336	Backflow prevention devices (utility owned)					\$-
339	Other plant & miscellaneous equipment	\$ 13,000				\$ 13,000
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					\$-
348	Miscellaneous equipment					\$-
	TOTAL	\$ 26,400	\$ -	\$-	\$-	\$ 26,400

Explanation of unusual changes in utility plant during the year:

None

Advances for Construction

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

Contributions in Aid of Construction

Beg of year balance Added during the year: Capacity charge Main line extension charges Customer connection charges Developer's property Other Retired during the year

_

_

\$

\$

End of year balance

Accumulated Amortization of CIAC

Beg of year balance

Add CIAC amortized during year

Subtract effects of CIAC disposals

+/- other adjustments*

Change in Accumulated Amortization during the year

End of year balance

* Explain any adjustments:

\$ -	

	\$		-
--	----	--	---

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

	annual depred	iation	acc dep balance beg	accrua	als booked to	plant retired charged		acc dep	<u>balance</u>
<u>Act #</u>	expense	<u>e</u>	of year	i	acc dep	to acc dep	Adjustments*	end of	f year
301 Organization									
302 Franchises									
303 Land & land rights									
304 Structures & improvements	\$	77		\$	77			\$	77
305 Collecting & impounding reservoirs				\$	-			\$	-
306 Lake, river & other intakes				\$	-			\$	-
307 Wells & springs				\$	-			\$	-
308 Infiltration galleries & tunnels				\$	-			\$	-
309 Supply mains	\$	90		\$	90			\$	90
310 Power generation equipment				\$	-			\$	-
311 Pumping equipment				\$	-			\$	-
320 Water treatment equipment	\$	175		\$	175			\$	175
330 Distribution reservoirs & standpipes				\$	-			\$	-
331 Transmission & distribution mains				\$	-			\$	-
333 Services				\$	-			\$	-
334 Meters & meter installations	\$	135		\$	135			\$	135
335 Hydrants				\$	-			\$	-
336 Backflow prevention devices (utility owned)				\$	-			\$	-
339 Other plant & miscellaneous equipment	\$	371		\$	371			\$	371
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				\$	-			\$	-
348 Miscellaneous Equipment				\$	-			\$	-
TOTA	L \$	848	\$ -	\$	848	\$-	\$-	\$	848

*Explanation of any adjustments made:

Retained Earnings

OLD SHEEP RANCH WATER ASSOCIATION

215 Unappropriated Retained Earnings (beginning of year balance)	

435	Balance transferred from income	\$ 6,955
436	Appropriations of Retained Earnings	\$ -
437	Preferred Stock dividends declared	\$ -
438	Common Stock dividends declared	\$ -
439	Adjustments to Retained Earnings*	

215 Unappropriated Retained Earnings (as of year end)	\$ 6,955

Explanation of any adjustments made to Retained Earnings

Explanation of any adjustments made to retained Earnings

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

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

Utility Plan	D OTHER DEBITS (101-190)						
		¢ 26.400		245	Power Operated Equipment	¢	•
	101 Utility Plant in Service 102 Utility Plant Leased to Others	\$ 26,400	-		Power Operated Equipment Communication Equipment	\$	
	103 Property Held for Future Use		+ +		Computer & electronic Equipment	\$	-
	104 Utility Plant Purchased or Sold		-		Miscellaneous Equipment	ŝ	
	105 Construction Work in Progress - Commission Approved		INCOME ACC			17	
	108 Accumulated Depreciation of Utility Plant in Service	\$ 848	Utility Opera				
	110 Accumulated Amortization of Utility Plant in Service			400	Operating Revenue	\$	15,893
	114 Utility Plant Acquisition Adjustments				Operating Expenses	\$	8,090
	115 Accumulated Amortization of Utility Plant Acquisition Adjustments				Depreciation Expense	\$	848
ther Prop	erty & Investments	1	. –		Amortization of Utility Plant Acquisition Adjustment		
	121 Nonutility Property				Amortization Expense (no CIAC)		
	122 Accumulated Depreciation and Amortization of Nonutility Property				Taxes Other than Income	\$	
	123 Investment in Associated Companies		-		Income Taxes	\$	-
	124 Utility Investments				Provision for Deferred Income Taxes - Debit	\$	-
	125 Other Investments				Provision for Deferred Income Taxes - Credit	\$	
	127 Other Special Funds		L _		Investment Tax Credit		
urrent & A	Accrued Assets		r –		Income from Utility Plant Leased to Others		
	131 Cash	\$ 27,081	. –		Gain/Loss from Utility Property Sales	\$	
	132 Special Deposits				Revenues from Merchandising, Jobbing, and Contract Work		
	134 Working Funds				Cost and Expenses of Merchandising, Jobbing, and Contract Work Interest and Dividend Income		
	135 Temporary Cash Investments 141 Customer Accounts Receivable		-		Nonutility Income		
	142 Other Accounts Receivable		-		Nonutility Expenses		
	143 Allowance for Uncollectible Accounts (Enter positive)		-		Extraordinary Income		
	144 Notes Receivable		-		Extraordinary Income		
	144 Notes Receivable 145 Accounts Receivable from Associated Companies		Taxos Applic		Nonutility Income and Deductions		
						¢	
	146 Notes Receivable from Associated Companies 151 Plant Materials and Supplies				Taxes Other than Income - Nonutility Income Taxes - Nonutility	\$ \$	
	162 Prepayments				Provision for Deferred Income Taxes - Debit - Nonutility	\$	-
	171 Accrued Interest Receivable				Provision for Deferred Income Taxes - Debit - Nonutility Provision for Deferred Income Taxes - Credit - Nonutility	\$	
	171 Accrued Interest Receivable 174 Miscellaneous Current and Accrued Assets		Interest Expe			1.4	-
Deferred D			csc EAPE		Interest Expense		
	181 Unamortized Debt Discount and Expense		r F		Amortization of Debt Discount and Expense		
	182 Extraordinary Property Losses		-		Amortization of Dept Discount and Expense		
	186 Miscellaneous Deferred Debits		Retained Far		Account (435-439)	li internette internet	
	190 Accumulated Deferred Income Taxes		umeu Ldl		Balance Transferred from Income	\$	6,955
QUITY. 14	ABILITIES, AND OTHER CREDITS (201-283)		• +		Appropriations of Retained Earnings	1 T	5,555
quity			F		Preferred Stock Dividends Declared	s	
	201 Common Stock Issued	ş -			Common Stock Dividends Declared	\$	
	204 Preferred Stock Issued	\$ -			Adjustment to Retained Earnings	\$	
	207 Premium on Capital Stock		OPERATING		UE ACCOUNTS (460-475)		-
	211 Paid in Capital				Unmetered Water Revenue	Ś	
	212 Discount on Capital Stock				1 Metered Sales to Residential Customers	s	15,893
	213 Capital Stock Expense				2 Metered Sales to Commercial Customers	s	
	214 Appropriated Retained Earnings				3 Metered Sales to Industrial Customers	s	-
	215 Unappropriated Retained Earnings	\$ 6,955		461	4 Metered Sales to Public Authorities	\$	
	216 Reacquired Capital Stock			461	5 Metered Sales to Multiple Family Dwellings	\$	-
	218 Proprietary Capital			462.1	1 Public Fire Protection	\$	-
ong Term	Debt			462.2	2 Private Fire Protection	\$	-
	221 Bonds			464	Other Sales to Public Authorities	\$	-
	223 Advances from Associated Companies			465	Sales to Irrigation Customers	\$	-
	224 Other Long-Term Debt				Sales for Resale	\$	-
urrent and	d Accrued Liabilities		. L		Interdepartmental Sales	\$	-
	231 Accounts Payable				Special Contract/Agreement Revenue	\$	-
	232 Notes Payable				Forfeited Discounts	\$	-
	233 Accounts Payable to Associated Companies				Miscellaneous Service Revenues	\$	-
	234 Notes Payable to Associated Companies				Rents From Water Property	\$	-
	235 Customer Deposits				Interdepartmental Rents	\$	-
	236 Accrued Taxes		. –		Other Water Revenues	\$	-
	237 Accrued Interest		L		Cross Connection Sales & Services Revenues	\$	-
	238 Accrued Dividends				IAINTENANCE EXPENSE ACCOUNTS (601-675)		
	239 Matured Long-Term Debt		Source of Su			Ś	
	240 Matured Interest		-		Salaries and Wages - Employees	\$	-
eferred C	241 Miscellaneous Current and Accrued Liabilities		· _		Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits	ş	
eleneu c	251 Unamortized Premium on Debt		r F		Purchased Water	s	
	252 Advances for Construction	¢	-		Telephone/Communications	ŝ	
	253 Other Deferred Credits	· ·	-		Purchased Power		
perating I		1					701
ung I			· F	615		\$	791
	261 Property Insurance Reserve		F	615 616	Fuel for Power Production	\$ \$	-
	261 Property Insurance Reserve 262 Injuries and Damages Reserve			615 616 617	Fuel for Power Production Utilities - Other		
	262 Injuries and Damages Reserve			615 616 617 618	Fuel for Power Production Utilities - Other Chemicals & testing	\$ \$ \$	791 - - - -
	262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve			615 616 617 618 619	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage)	\$ \$ \$	-
ontributic	262 Injuries and Damages Reserve			615 616 617 618 619 619.1	Fuel for Power Production Utilities - Other Chemicals & testing	\$ \$ \$ \$ \$	- - - 370
ontributic	262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves in Aid of Construction main	\$ -		615 616 617 618 619 619.1 620	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies	\$ \$ \$ \$ \$ \$	- - - 370 24
ontributic	262 [Injuries and Damages Reserve 263 [Pensions and Benefits Reserve 265 [Miscellaneous Operating Reserves ns in Ald of Construction 271 [Contributions in Ald of Construction	\$ - \$ -		615 616 617 618 619 619.1 620 621	Fuel for Power Production Utilities - Other Chemicals & Lesting Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant	\$ \$ \$ \$ \$ \$ \$ \$	- - - 370 24
	262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves in Aid of Construction main	\$ - \$ -		615 616 617 618 619 619.1 620 621 631	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - 370 24 224
	262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves ms in Ald of Construction 271 272 Accumulated Amortization of CIAC ed Deferred Income Taxes 272	\$ - \$ -		615 616 617 618 619 619.1 620 621 631 632	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - 370 24 224
	262 [Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 [Miscellaneous Operating Reserves ms in Ald of Construction 271 [Contributions in Ald of Construction 272 [Accumulated Amorization of CIAC	\$ - \$ -		615 616 617 619 619.1 620 621 631 632 633	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - 370 24 224 - 150
	262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 271 Contributions in Aid of Construction 272 Accumulated Amortization of CIAC ed Deferred Income Taxes Accelerated Depreciation	\$ - \$ -		615 616 617 618 619 619.1 620 621 631 632 633 634	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - - - -
ccumulati	262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves ms in Ald of Construction 271 Contributions in Ald of Construction 272 Accumulated Amoritization of CIAC ed Deferred Income Taxes 281 Accumulated Deferred Income Taxes - Accelerated Depreciation 282 Accumulated Deferred Income Taxes - Liberalized Depreciation	\$ - \$ -		615 616 617 618 619 619.1 620 621 631 632 633 634 635 636	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Management Fees Contractual Services - Hesting/Sampling Contractual Services - Management Fees Contractual Services - Menagement Fees Contractual Services - Menagement Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - - - - - - - 3,000
ccumulati	262 [Injuries and Damages Reserve 263 [Pensions and Benefits Reserve 265 [Miscellaneous Operating Reserves sin Aid of Construction 271 [Contributions in Aid of Construction 272 [Accumulated Amoritization of CIAC ed Deferred Income Taxes 281 [Accumulated Deferred Income Taxes - Accelerated Depreciation 282 [Accumulated Deferred Income Taxes - Other UTY PLANT ACCOUNTS (301-348) 301 [Organization	<u>\$</u> <u>\$</u>		615 616 617 618 619 619.1 620 621 631 632 633 634 635 636 636 637	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Billing/Collections	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
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ccumulati	262 Ipuries and Banefits Reserve 263 Pensions and Benefits Reserve 264 Miscellaneous Operating Reserves 265 Miscellaneous Operating Reserves 271 Contributions in Aid of Construction 2721 Contributions in Aid of Construction 282 Accumulated Deferred Income Taxes - Accelerated Depreciation 283 Accumulated Deferred Income Taxes - Other UTY PLANT ACCOUNTS (301-348) 301 302 Irganization 303 Land and Land Rights 304 Structures and Improvements 305 Lakes, River and Other Intakes 306 Lakes, River and Other Intakes 307 Wells and Springs 308 Supply Mains 309 Supply Mains 300 Justribution Reservoirs and Standpipes 301 Irganission and Distribution Mains 302 Weat Treatment Equipment	\$ - \$ -		615 616 617 618 619 620 621 633 633 634 635 636 637 638 639 641 642 643 648 650 656 657 668 659 660 667 668 671.1 671.2	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Nanagement Fees Contractual Services - Nanagement Fees Contractual Services - Other Contractual Services - Other Reading Contractual Services - Other Rental of EulignigReal Property Rental of Equipment Small Tools Computer & Electronic Expenses Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resourcein Sconneervision Expense Bad Debt Expense	5 5 5 5	- - - - - - - - - - - - - - - - - - -
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ccumulati	262 Ipuries and Banefits Reserve 263 Pensions and Benefits Reserve 264 Miscellaneous Operating Reserves 265 Miscellaneous Operating Reserves 261 Miscellaneous Operating Reserves 271 Contributions in Aid of Construction 2721 Contributions in Aid of Construction 282 Accumulated Deferred Income Taxes - Accelerated Depreciation 283 Accumulated Deferred Income Taxes - Other UTY PLANT ACCOUNTS (301-348) 3001 301 Pranchises 3030 Iand and Land Rights 304 Structures and Improvements 305 Collecting and Impounding Reservoirs 306 Laker, River and Other Intakes 307 Wells and Springs 308 Inititration Reservoirs and Standpipes 309 Distribution Reservoirs and Standpipes 301	\$. \$.		615 616 617 619 619 620 621 631 632 633 634 635 636 637 638 639 641 642 643 648 659 660 657 658 659 660 666 667 666 667 666 667 668 657 668 659 660 667 668 657 668 667 666 667 666 667 666 667 666 667 668 667 668 667 668 667 668 667 668 667 668 667 668 667 668 667 668 667 668 667 668 667 668 667 668 667 668 667 668 667 668 667 668 667 668 667 666 667 667	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Management Fees Contractual Services - Other Rental of Sulping/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Insurance - Venkicle Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expenses Regulatory Commission Expense - Other Water Resoure Conservation Expense	\$ \$ \$ \$	- - - - - - - - - - - - - - - - - - -
Accumulati	262 Injuries and Banegits Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 261 Miscellaneous Operating Reserves 271 Contributions in Aid of Construction 2721 Accumulated Amorization of CIAC de Deferred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation 281 Accumulated Deferred Income Taxes - Uberalized Depreciation 283 Accumulated Deferred Income Taxes - Uberalized Depreciation 283 Accumulated Deferred Income Taxes - Other UTY PLANT ACCOUNTS (301-348) Organization 303 Iorganization 304 Structures and Improvements 305 Collecting and Improvements 306 Lakes, River and Other Intakes 307 Wells and Springs 308 Supply Mains 309 Supply Mains 3010 Power Generation Equipment 3020 Wells reatment Equipment 3031 Drivers 3032 Weiters and Distribution Mains 3033 Services 304 Meters and Miscellaneous Equipment	\$ - \$ -		615 616 617 618 619 620 621 633 634 635 636 637 638 639 641 642 643 644 650 657 658 659 6666 667 668 670.1 671.2 673 674	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Resing/Sampling Contractual Services - Resing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Sulding/Real Property Insurance - Vehicle Insurance - Vehicle Insurance - Vehicle Insurance - Vehicle Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Amortization of Rate Case Expense	\$ \$ \$ \$	- - - - - - - - - - - - - - - - - - -

Notes and explanations:

Money Market account balance of \$27,081. Missing unappropriated retained earnings (as of year end) for 2015 on retained earnings statement.

400	Operating Revenue	\$	15,893
400	Operating Revenue	Ŷ	15,655
401	Operating Expenses	\$	8,090
400			0.40
	Depreciation Expense	\$	848
	Amortization of Utility Plant Acquisition Adjustment	\$	-
	Amortization Expense	\$	-
	Taxes Other Than Income Taxes (total)	\$	-
	Income Taxes	\$	-
	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	\$	-
	Interest & Dividend Income	\$	-
127	Interest Expense	\$	_
	Amortization of Premium/Discount on Debt	\$	-
	-	\$	-
	Gains/Losses From Utility Property Disposition (net)	\$	-
433-434	Extraordinary Income/deductions (net)	Ş	-
	NET UTILITY OPERATING INCOME	\$	6,955
421	Nonutility Income	\$	-
	Revenue From Merchandising, Jobbing, & Contracts	\$	-
426	Nonutility Expense	\$	-
	Nonutility Taxes Other Than Income Tax	\$	
	Nonutility Income Taxes	\$	
	Nonutility Deferred Income Taxes	\$	
	Nonutility Provision for Deferred Income Taxes Credit	\$	-
	Cost & Expense of Merchandising, Jobbing, Contracts	\$	-
410	Cost & Expense of Merchanusing, Jobbing, Contracts	Ş	-

Net Income

6,955

\$

OLD SHEEP RANCH Please do not submit to PUC until figures are balanced.

	\$ 26,400 \$ 848 \$ 25,552
102-104 Other Utility Plant 1 105 Commission Approved Construction Work in Progress (CWIP) 1 114 Commission Approved Utility Plant Acquisition Adjustments 1 115 Accumulated Amortization of Commission Approved Acquisition Adjustments 1 190 Accumulated Deferred Income Taxes (asset) Subtotal	\$ - \$ - \$ - \$ - \$ - \$ - \$ -
132 Special Deposits 1 141-142 Accounts Receivable 1 143 Accumulated Provision for Uncollectible Accounts 1 144 Notes Receivable 1 145-146 Accounts & Notes Receivable from Associated Companies 1 151 Materials & Supplies Inventory 1	\$ 25,552 \$ 27,081 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Net Current & Accrued Assets	\$ 27,081 \$ -
Total Assets	\$ 52,633
271 CIAC 272 Accumulated Amortization of CIAC	\$ - \$ - \$ - \$ -
122 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments	\$ - \$ - \$ - \$ -
231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Affiliated Companies 234 Notes Payable to Affiliated companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities Liabilities Liabilities	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
253 Other Deferred Credit	\$ - \$ - \$ - \$ -
283 Accumulated Deferred Income Taxes-Other	\$ - \$ - \$ - \$ - \$ - \$ -
204Preferred Stock Issued207Premium on Capital Stock211Other Paid in Capital212Discount on Capital Stock213Capital Stock Expense214Appropriated Retained Earnings215Unappropriated Retained Earnings216Reacquired Capital Stock218Proprietary Capital (Proprietorships & Partnerships Only)	\$ - \$ - \$ - \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 6,955 \$ \$ - \$ \$ 6,955 \$ \$ 5 \$ - \$ \$ 6,955 \$ \$ \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5

<u>Stats</u>

OLD SHEEP RANCH WATER ASSOCIATION

Operating Revenues		
Flat Rate	\$	-
Metered - Residential	\$	15,893
Metered - Commercial	\$	-
Irrigation (including golf courses)	\$	-
Fire Protection	\$	-
Other Sales of Water	\$	-
Other Operating Revenue	\$ \$ \$ \$ \$ \$	-
Total Operating Revenues	\$	15,893
Operating Expenses		
Purchased Water	\$	-
Purchased Power		791
Water Treatment	\$	3,000
Supplies and Expenses	\$	2,927
Repairs of Plant	\$	224
Administrative & General	\$ \$ \$ \$ \$	1,148
Total Operating Expenses	\$	8,090
Other Revenue Deductions		
Depreciation & Amortization	\$	848
Operating Income Taxes	\$	-
Other Operating Taxes	\$	-
Uncollectible Revenue/Bad Debt Expense	\$ \$ \$ \$ \$	-
Total Revenue Deductions	\$	848
Total Expenses and Deductions	\$	8,938
Other Income	\$	-
Interest on Long-Term Debt		
Other Interest Charges	\$	-
Other Income Deductions	\$ \$ \$	-
Net Operating Income (or Loss)	\$	6,955

Assets & Other Debits		
Utility Plant	\$	26,400
Less: Depreciation & Amortization Reserve	\$	848
Other Property & Investments	\$	27,081
Materials and Supplies	\$	-
Other Current & Accrued Assets	\$	-
Deferred Debits	\$ \$ \$	-
Total Assets & Other Debits	\$	52,633
Liabilities & Other Credits		
Capital/Common Stock	\$	-
Retained Earnings	\$	6,955
Long-Term Debt	\$	-
Customer Deposits	\$	-
Other Current & Accrued Liabilities	\$	-
Advances for Construction	\$	-
Other Deferred Credits	\$	-
Contributions in Aid of Construction	\$	-
Accumulated Deferred Income Taxes	\$ \$	-
Total Liabilities & Other Credits	\$	6,955
Average Number of Customers		
Flat Rate		-
Metered - Residential		36
Metered - Commercial		-
Irrigation (including golf courses)		-
Fire Protection		-
Other		-
Total Customers		36