e-FILING REPORT COVER SHEET



COMPANY NAME:

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No 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) RG (Gas) RW (Water) RT (Telecommunications) RO (Other, for example, industry safety information)
Did you previously file a similar report? No See, report docket number: R31
Report is required by: Statute ORS 751.125 & 757.135 Order Note: A one-time submission required by an order is a compliance filing and not a report (file compliance in the applicable docket) Other (For example, federal regulations, or requested by Staff)
Is this report associated with a specific docket/case? ■ No Yes, docket number: R31
List Key Words for this report. We use these to improve search results.
OLD SHEEP RANCH WATER ASSOCIATION 2015 ANNUAL REPORT FORM C
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 3930 Fairview Industrial Drive SE, Salem, OR 97302.



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

2015

COMPANY NAME

Instructions

Old Sheep Ranch Water Association

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 AT 373-7867 OR EMAIL AT GREG.MILLER@STATE.OR.US

503-

<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:	541-290-0654
email:	oldsheepranchwater@gmail.com
fax:	
website:	

Name and title of person responsible for report

Name:	Marty Harrison (w/Jessie Bradley)
Title:	Secretary
Phone:	541-366-2019
Email:	oldsheepranchwater@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.

V	By clicking this box I affirm the above statement.
----------	--

<u>Information</u>

Provide the	e following information for the contact person regarding this report					
Name:	Jessie Bradley					
Address:	P.O.Box 2022 Bandon, Or 97411					
Phone:	541-297-4641					
Email:	jessiegbradley@gmail.com					
Provide the	following information for where the	utility's books and records are loca	ted			
	Roxy Long					
Address:	P.O.Box 96 Langlois, Or 97450					
Phone:	541-290-0654					
Email:						
Provide the	following information of any audit gr	oup reviewing records and/or ope	rations			
Name:						
Address:						
Phone:						
Email:						
Date of orig	ginal organization of the utility (month	, day, year): 5/21,	/1996			
	, ,					
Provide the	following information for all utility of	ficers and directors				
	Name	Title	Phone #	Email		
Roxy Long		President	541-290-0654	rlqueenbee@gmail.com		
Ray Todd		Vice President	541-551-1491			
Marty Harri	ison	Secretary/Treasurer	541-366-2019	oldsheepranchwater@gmail.com		
				, , , , , , , , , , , , , , , , , , , ,		
Provide the	following information for legal couns	el, accountants, and others not on	utility's general payroll			
			Phone #	Email		
Jessie Bradl	Name	Title	Phone # 541-297-4641	Email iessiegbradlev@gmail.com		
Jessie Bradl	Name		Phone # 541-297-4641	Email jessiegbradley@gmail.com		
Jessie Bradl	Name	Title				
Jessie Bradl	Name	Title				
Jessie Bradl	Name	Title				
Jessie Bradl	Name	Title				
Jessie Bradl	Name	Title				

Organization

	Select business type Association]		nership type oration	Select accounting methods cash	ıod
THE I OMA MAM	NAMES AND ADDRESSE OUNT OF SUCH EQUITY.	S OF ALL PER IF THE UTILITED THE THREE L	SONS HAVIN TY IS A CORP ARGEST STO	G ANY INTEREST OF	SHIP, COMPLETE PART A AND PROVI R EQUITY IN THE UTILITY AND THE TE PARTS B AND C, AND PROVIDE TH LL OFFICERS AND DIRECTORS. STAT	ΗE
Part .	A: Sole Proprietorship	or Partnersh	ip			
	Name of owner or par	tner				
1	Address					
-	% interest or equity			,		
	Principal duty (if empl	oyed by com	pany)			
	Name of owner or par	tner				
	Address					
2	% interest or equity					
	Principal duty (if empl	oyed by com	pany)			
	Name of according			•		
	Name of owner or par	tner				
3	Address	l				
	% interest or equity Principal duty (if empl	avad by same	2211	T		
<u> </u>	Principal duty (ii empi	oyed by comp	pariy)			
	Name of owner or par	tner				
4	Address					
-	% interest or equity					
	Principal duty (if empl	oyed by com	pany)			
Part	B: Corporation					
	Name of stockholder/	director/offic	er			
1	Title					
	Address					
	# shares owned					
	Name of stockholder/	director/offic	er			
	Title			•		
2	Address					
	# shares owned					
	Name of stackbaldon/	d: / . ff: .				
	Name of stockholder/ Title	director/offic	er			
3	Address					
	# shares owned					
	# Stidles Owned					
	Name of stockholder/	director/offic	er			
4	Title					
-	Address					
	# shares owned					
Part		# share shares issued	s authorized at year end		Preferred Stock	
		or stated valu	-			
	Dividends declared p	cı sılale üül	ing the year			

<u>Affiliates</u>

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.

Name of Affiliate	Description of product or service	Contract or Agreement effective date	Revenue
			\$
ucts or Services PURCHASED from Affili			01
Name of Affiliate	Description of product or service	Contract or Agreement effective date	Cost
			\$
			7
		TOTAL	ς
			Ψ
nations or Notes			

Revenues

Old Sheep Ranch Water Association

gal or cf	
gal	

Consumption and Revenue

		# customers at	# customers at year	Total Quantity water		
	Act #	year beginning	end	sold	reven	ues
Unmetered (flat rate) water sales	460					
Metered sales to RESIDENTIAL customers	461.1	36	36	1,251,190	\$	15,061
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	1,251,190	\$	15,061

Revenue other than water sales

		Act #	revenu	es
Forfeited discounts		470		
Miscellaneous service revenues		471		
Rents from water property		472		
Interdepartmental rents		473		
Other		474	\$	6
Cross Connection sales & services revenues		475		
	Total		\$	6

Total Operating Revenue \$ 15,067

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	2896.273148	34.8637963
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		

Taxes & property sales

Old Sheep Ranch Water Association

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	\$ -

Expenses

Act #		Expense a	mount
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	\$	835
616	Fuel for Power Production		
617	Utilities - Other (garbage, natural gas)		
618	Chemicals & testing		
619	Office Supplies (excluding postage)	\$	132
619.1	Postage	\$	219
620	Materials & Supplies (O&M)	\$	1,243
621	Repairs of Water Plant	\$	1,160
631	Contractual Services - engineering		
632	Contractual Services - accounting	\$	200
633	Contractual Services - legal		
634	Contractual Services - management	\$	700
635	Contractual Services – testing / sampling	\$	1,004
636	Contractual Services – labor		· ·
637	Contractual Services - billing/collections		
638	Contractual Services - meter reading		
639	Contractual Services - other		
641	Rental of Building / Real Property		
642	Rental of Equipment		
643	Small Tools		
648	Computer and electronic Expenses		
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)	\$	162
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
	TOTAL	\$	7,261

<u>Plant</u>

Old Sheep Ranch Water Association

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					\$ -
	Electronic & computer equipment					\$ -
348	Miscellaneous equipment					\$ -
	TOTAL	\$ 26,400	\$ -	\$ -	\$ -	\$ 26,400

	TOTAL \$	26,400 \$	- \$	- 5	- 5	26,400
	·					
Explanation of unusual changes in utility pla	ant during the year:					

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

Depreciation

Old Sheep Ranch Water Association

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

		annual de	preciation	acc dep balance beg	accruals boo	oked to	plant retired charged		acc de	balance_
Act #		expe	<u>ense</u>	of year	acc de	p	to acc dep	Adjustments*	end	of 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				\$	1			\$	-
320	Water treatment equipment	\$	175		\$	175			\$	175
330	Distribution reservoirs & standpipes				\$	-			\$	-
331	Transmission & distribution mains				\$				\$	-
333	Services				\$	1			\$	-
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				\$	-			\$	-
	TOTAL	\$	848	\$ -	\$	848	\$ -	\$ -	\$	848

	TOTAL \$	848 \$	- \$	848 \$	- \$	- \$	848
*Explanation of any adjustments made:							

Retained Earnings

215	Unappropriated Retained Earnings (beginning of year balance)		
435	Balance transferred from income	\$	(6,9
436	Appropriations of Retained Earnings	\$	-
437	Preferred Stock dividends declared	\$	-
438	Common Stock dividends declared	\$	-
439	Adjustments to Retained Earnings*		
	•	-	
	Unappropriated Retained Earnings (as of year end) on of any adjustments made to Retained Earnings	\$	(6,9
		\$	(6,9
		\$	(6,9
		\$	(6,9
		\$	(6,9
		\$	(6,9
		\$	(6,9
		\$	(6,9
		\$	(6,

Old Sheep Ranch Water Association

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

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

		Act Name ER DEBITS (101-190)			
Utility Plan	nt	T.			
		Utility Plant in Service Utility Plant Leased to Others	\$	26,400	
		Property Held for Future Use			
		Utility Plant Purchased or Sold			
		Construction Work in Progress - Commission Approved Accumulated Depreciation of Utility Plant in Service	\$	848	Utility Operat
		Accumulated Amortization of Utility Plant in Service	Ť	040	Otility Operat
		Utility Plant Acquisition Adjustments			
Other Bren		Accumulated Amortization of Utility Plant Acquisition Adjustments			
Other Frop		Investments Nonutility Property			
		Accumulated Depreciation and Amortization of Nonutility Property			
		Investment in Associated Companies			
		Utility Investments Other Investments			
		Other Special Funds			
Current &				ı	
		Cash Special Deposits			
		Working Funds			
		Temporary Cash Investments			
		Customer Accounts Receivable Other Accounts Receivable			
		Allowance for Uncollectible Accounts (Enter positive)			
		Notes Receivable			
	145				Taxes Applica
		Notes Receivable from Associated Companies Plant Materials and Supplies			-
		Prepayments			4
		Accrued Interest Receivable			
Deferred D		Miscellaneous Current and Accrued Assets			Interest Expe
Deserted D		Unamortized Debt Discount and Expense			
	182	Extraordinary Property Losses			
		Miscellaneous Deferred Debits Accumulated Deferred Income Taxes			Retained Earr
EQUITY, LIA		Accumulated Deferred Income Taxes ES, AND OTHER CREDITS (201-283)			-
Equity					
		Common Stock Issued	\$	-	-
		Preferred Stock Issued Premium on Capital Stock	\$	-	OPERATING R
		Paid in Capital			
		Discount on Capital Stock			
		Capital Stock Expense Appropriated Retained Earnings			-
		Unappropriated Retained Earnings	\$	(6,958)	
	216	Reacquired Capital Stock			
Long Torm		Proprietary Capital			4
Long Term		Bonds			-
	223	Advances from Associated Companies			
Current an		Other Long-Term Debt			_
Current an		led Liabilities Accounts Payable			-
	232				
		Accounts Payable to Associated Companies			
		Notes Payable to Associated Companies Customer Deposits			
		Accrued Taxes			
		Accrued Interest			
		Accrued Dividends Matured Long-Term Debt			OPERATION A Source of Sup
		Matured Interest			Jource of Jup
	241	Miscellaneous Current and Accrued Liabilities			
Deferred C		II			
		Unamortized Premium on Debt Advances for Construction	Ś		
		Other Deferred Credits	7		
Operating					
	261	Property Insurance Reserve Injuries and Damages Reserve			
		Pensions and Benefits Reserve			
	265	Miscellaneous Operating Reserves			
Contributio		sid of Construction	1.	т	
		Contributions in Aid of Construction Accumulated Amortization of CIAC	\$	-	-
Accumulat		erred Income Taxes	1 7		
	281	Accumulated Deferred Income Taxes - Accelerated Depreciation			
		Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Other			-
WATER UT		LANT ACCOUNTS (301-348)			-
	301	Organization	\$	-	
	302	Franchises	\$		
		Land and Land Rights Structures and Improvements	\$	2,700	
	305	Collecting and Impounding Reservoirs	\$	-	—
		Lakes, River and Other Intakes	\$	-	
		Wells and Springs Infiltration Galleries and Tunnels	\$	-	_
		Supply Mains	\$	4,500	-
	310	Power Generation Equipment	\$	-	
		Pumping Equipment	\$	2 500	
	200	Water Treatment Equipment Distribution Reservoirs and Standpipes	\$	3,500	
			\$	-	
	330	Transmission and Distribution Mains			l l
	330 331 333	Services	\$	-	
	330 331 333 334	Services Meters and Meter Installations	\$	2,700	
	330 331 333 334 335	Services Meters and Meter Installations Hydrants	\$ \$ \$		
	330 331 333 334 335 336	Services Meters and Meter Installations	\$		
	330 331 333 334 335 336 339	Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant and Miscellaneous Equipment Office Furniture and Equipment	\$ \$ \$ \$ \$	2,700	
	330 331 333 334 335 336 339 340	Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant and Miscellaneous Equipment Office Furniture and Equipment Transportation Equipment	\$ \$ \$ \$ \$ \$	2,700	(
	330 331 333 334 335 336 339 340 341	Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant and Miscellaneous Equipment Office Furniture and Equipment	\$ \$ \$ \$ \$	2,700	

		Power Operated Equipment Communication Equipment	\$	
		Computer & electronic Equipment	\$	
	348	Miscellaneous Equipment	\$	-
lity Ope		S (404-434) come		
, .,	400	Operating Revenue	\$	15,067
		Operating Expenses	\$	7,261
		Depreciation Expense Amortization of Utility Plant Acquisition Adjustment	\$	848
	407	Amortization Expense (no CIAC)		
		Taxes Other than Income	\$	-
		Income Taxes Provision for Deferred Income Taxes - Debit	\$	
		Provision for Deferred Income Taxes - Credit	\$	-
		Investment Tax Credit Income from Utility Plant Leased to Others		
		Gain/Loss from Utility Property Sales	\$	
	415	Revenues from Merchandising, Jobbing, and Contract Work		
		Cost and Expenses of Merchandising, Jobbing, and Contract Work		
		Interest and Dividend Income Nonutility Income		
	426	Nonutility Expenses		
		Extraordinary Income		
es Appli		Extraordinary Deductions Nonutility Income and Deductions		
	408.2	Taxes Other than Income - Nonutility	\$	
		Income Taxes - Nonutility	\$	-
		Provision for Deferred Income Taxes - Debit - Nonutility Provision for Deferred Income Taxes - Credit - Nonutility	\$	-
erest Ex	pense			
		Interest Expense Amentication of Dobt Discount and Expense		
		Amortization of Debt Discount and Expense Amortization of Premium on Debt		
ained E	arnings .	Account (435-439)		
	435	Balance Transferred from Income	\$	6,958
		Appropriations of Retained Earnings Preferred Stock Dividends Declared	s	
	438	Common Stock Dividends Declared	\$	-
		Adjustment to Retained Earnings	\$	-
EKATING		UE ACCOUNTS (460-475) Unmetered Water Revenue	\$	-
		1 Metered Sales to Residential Customers	\$	15,061
		2 Metered Sales to Commercial Customers	\$	-
	461 461	3 Metered Sales to Industrial Customers 4 Metered Sales to Public Authorities	\$	
		5 Metered Sales to Multiple Family Dwellings	\$	-
		1 Public Fire Protection	\$	-
		2 Private Fire Protection Other Sales to Public Authorities	\$	
		Sales to Irrigation Customers	\$	
		Sales for Resale	\$	
		Interdepartmental Sales Special Contract/Agreement Revenue	\$	-
		Forfeited Discounts	\$	
		Miscellaneous Service Revenues	\$	-
		Rents From Water Property Interdepartmental Rents	\$	
		Other Water Revenues	\$	(
CDATION		Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675)	\$	-
		AINTENANCE EXPENSE ACCOUNTS (601-675) ad Expenses		
		Salaries and Wages - Employees	\$	
		Salaries and Wages - Officers, Directors and Majority Stockholders	\$	-
		Employee Pensions and Benefits Purchased Water	\$	
	611	Telephone/Communications	\$	-
	615	Purchased Power	\$	835
	616	Fuel for Power Production Utilities - Other	\$	-
	618	Chemicals & testing	\$	-
		Office Supplies (excluding postage)	\$	132
		Postage Materials and Supplies	\$	1,243
	621	Repairs to Water Plant	\$	1,160
		Contractual Services - Engineering	\$	-
		Contractual Services - Accounting Contractual Services - Legal	\$	200
	634	Contractual Services - Management Fees	\$	700
		Contractual Services - Testing/Sampling	\$	1,004
		Contractual Services - Other Contractual Services - Billing/Collections	\$	
	638	Contractual Services - Meter Reading	\$	-
		Contractual Services - Other	\$	-
		Rental of Building/Real Property Rental of Equipment	\$	-
	643	Small Tools	\$	-
		Computer & Electronic Expenses	\$	-
		Transportation Expenses Insurance - Vehicle	\$	
	657	Insurance - General Liability	\$	1,58
		Insurance - Workman's Compensation	\$	-
		Insurance - Other Public Relations / Advertising Expense	\$	-
		Regulatory Commission Expense - Amortization of Rate Case Expense	\$	
	667	Regulatory Commission Expense - Other	\$	16
		Water Resource Conservation Expense Bad Debt Expense	\$	-
		Cross Connection Control Program Expense	\$	
	671.2	Cross Connection Testin & Maintenance Services	\$	-
		System Capactiy Development Program Expense Training & Certification Expense	Ś	
		Consumer Confidence Report	\$	

Notes Old Sheep Ranch Water Association Notes and explanations:

Income Statement

400 Operating Revenue	\$	15,067
401 Operating Expenses	\$	7,261
403 Depreciation Expense	\$	848
406 Amortization of Utility Plant Acquisition Adjustment	\$	-
407 Amortization Expense	\$	-
408 Taxes Other Than Income Taxes (total)	\$	-
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	\$	_
	_ +	
427 Interest Expense	\$	-
428-429 Amortization of Premium/Discount on Debt	\$	-
414 Gains/Losses From Utility Property Disposition (net)	\$ \$	-
433-434 Extraordinary Income/deductions (net)	\$	-
NET UTILITY OPERATING INCOME	\$	6,958
421 Nonutility Income	Ś	-
415 Revenue From Merchandising, Jobbing, & Contracts	\$	-
426 Nonutility Expense	\$	
408.2 Nonutility Taxes Other Than Income Tax	\$	_
409.2 Nonutility Income Taxes	\$	_
410.2 Nonutility Deferred Income Taxes	ς .	_
411.2 Nonutility Provision for Deferred Income Taxes Credit	ς .	_
416 Cost & Expense of Merchandising, Jobbing, Contracts	\$ \$ \$	_
120 Cost & Expense of Merenandising, Jobbing, Contracts	<u> </u>	
Net Income	\$	6,958

108-110 Accumulated Depreciation & Amortization Subtoals S. 25,55			
108-110 Accumulated Depreciation & Amortization Subtoral S	101 Utility	Plant in Service (excluding CIAC)	\$ 26,400
102-104 Other Utility Plant 105 Commission Approved Construction Work in Progress (CMIP) 114 Commission Approved Utility Plant Acquisition Adjustments 115 Accumulated Amontization of Commission Approved Acquisition Adjustments 190 Accumulated Deferred Income Taxes (asset) Subtoral 191 Cash 192 Special Deposits 193 Cash 193 Cash 194 Accumulated Deferred Income Taxes (asset) Subtoral 195 Special Deposits 196 Accumulated Deferred Income Taxes (asset) Subtoral 197 Cash 198 Cash 199 Cas			
102-104 Other Utility Plant 105 Commission Approved Construction Work in Progress (CWIP) 5	100 110 7,000		'
105 Commission Approved Construction Work in Progress (CVIP) S		Sustotul	ψ <i>23,332</i>
105 Commission Approved Construction Work in Progress (CVIP) S	102-104 Other	Utility Plant	\$ -
114			
115 Accumulated Amortization of Commission Approved Acquisition Adjustments S			
Subtotal			
Subtotal S			•
131 Cash 132 Special Deposits	190 Accum		'
131 Cash 132 Special Deposits \$ 14,00			•
132 Special Deposits 141-142 Accourts Receivable 143 Accumulated Provision for Uncollectible Accounts 144 Notes Receivable 145-164 Accourts Rottes Receivable from Associated Companies 151 Materials & Supplies Inventory 133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments Net Current & Accrued Assets \$ 14,000 181-186 Deferred Debits Total Assets \$ 30,61 252 Advances for Construction 271 CIAC 272 Accumulated Amortization of CIAC Accumulated Amortization of CIAC Net CIAC & Advances for Construction 121 Nonutility Property 122 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments Nonutility Plant & Investment 221-224 Long-Term Debt 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 Taxes 238-241 Miscellaneous Current and Accrued Liabilities 238 Accumulated Deferred Income Taxes-Accelerated Amortization 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Accelerated Amortization 283 Accumulated Deferred Income Taxes-Accelerated Amortization 284 Accumulated Deferred Income Taxes-Accelerated Amortization 285 Accumulated Deferred Income Taxes-Accelerated Amortization 286 Accumulated Deferred Income Taxes-Accelerated Amortization 287 Accumulated Deferred Income Taxes-Accelerated Amortization 288 Accumulated Deferred Income Taxes-Accelerated Amortization 289 Accumulated Deferred Income Taxes-Other Total Liabilities Total Liabilities 101 Common Stock Issued 202 Preferred Totack Issued 203 Premium on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Security Septiments Appropriated Retained Earnings 217 Capital Stock Expense 218 Proprietary Capital (Proprietorships & Partnerships Only) Total Liabilities Total Liabilities Fortal Liabilities Fortal Liabilities Fortal Liabilities Fortal Liabilities Fortal Liabiliti		Net Utility Plant	\$ 25,552
132 Special Deposits 141-142 Accourts Receivable 143 Accumed Receivable 145 Accourts Rotes Receivable 146 Accourts Rotes Receivable 147 Accourts Rotes Receivable 148 In Accourts Rotes Receivable from Associated Companies 151 Materials & Supplies inventory 133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments Net Current & Accrued Assets S 140,000 181-186 Deferred Debits Total Assets S 30,61 252 Advances for Construction 271 CIAC 272 Accumulated Amortization of CIAC 273 Accumulated Amortization of CIAC 274 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments Nonutility Plant & Investment 221-224 Long-Term Debt 231 Accounts Payable 233 Accounts Payable to Affiliated Companies 234 Notes Payable to Affiliated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Taxes 238-241 Miscellaneous Current and Accrued Liabilities 238 Accounted Taxes 239 Accounted Taxes 230 Accounted Taxes 231 Accound Taxes 232 Accound Taxes 233 Accounted Taxes 234 Accound Taxes 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accoundated Deferred Income Taxes-Accelerated Amortization 281 Accoundated Deferred Income Taxes-Accelerated Amortization 282 Accoundated Deferred Income Taxes-Accelerated Amortization 283 Accoundated Deferred Income Taxes-Accelerated Amortization 284 Accumulated Deferred Income Taxes-Accelerated Amortization 285 Accoundated Deferred Income Taxes-Other Total Liabilities Total Liabilities	121 Ch		ć 14.0CC
141-142 Accounts Receivable 143 Accountanted Provision for Uncollectible Accounts 144 Notes Receivable 145-146 Accounts & Mottes Receivable from Associated Companies 151 Materials & Supplies Inventory 133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments Net Current & Accrued Assets \$ 14,00 181-186 Deferred Debits Total Assets \$ 39,61 252 Advances for Construction 271 CIAC 272 Accumulated Amortization of CIAC Net CIAC & Advances for Construction 271 CIAC 272 Accumulated Amortization of CIAC Net CIAC & Advances for Construction 121 Nonutility Property 122 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments Nonutility Plant & Investment 221-224 Long-Term Debt 223 Accounts Payable 233 Notes Payable 233 Notes Payable 233 Notes Payable 234 Notes Payable to Affiliated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Taxes 237 Accrued Taxes 238 Accumulated Deferred Income Taxes-Accelerated Amortization 283 Accumulated Deferred Income Taxes-Accelerated Amortization 284 Accumulated Deferred Income Taxes-Accelerated Amortization 285 Accumulated Deferred Income Taxes-Accelerated Depreciation 287 Accumulated Deferred Income Taxes-Accelerated Depreciation 288 Accumulated Deferred Income Taxes-Accelerated Depreciation 287 Accumulated Deferred Income Taxes-Accelerated Depreciation 288 Accumulated Deferred Income Taxes-Accelerated Depreciation 288 Accumulated Deferred Income Taxes-Accelerated Depreciation 289 Accumulated Deferred Income Taxes-Accelerated Depreciation 280 Accumulated Deferred Income Taxes-Accelerated Depreciation 280 Accumulated Deferred Income Taxes-Accelerated Depreciation 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Accelerated Amortization 283 Accumulated Deferred Income Taxes-Accelerated Amortization 284 Accumulated Deferred Income Taxes-Accelerated Amortization 285 Accumulated Deferred Income Taxes-Accelerated Amortization 286 Accumulated Deferred Income Taxes-Accelerated		I Borrows	
143 Accumulated Provision for Uncollectible Accounts 144 Notes Receivable 145-146 Accounts & Notes Receivable from Associated Companies 151 Materials & Supplies Inventory 133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments Net Current & Accrued Assets \$ 14,00 181-186 Deferred Debits Total Assets \$ 39,61 252 Advances for Construction 271 CIAC 272 Accumulated Amortization of CIAC Net CIAC & Advances for Construction 271 CIAC 272 Accumulated Perpeciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments Nonutility Plant & Investment 221-224 Long-Term Debt 231 Accounts Payable to Affiliated Companies 232 Notes Payable to Affiliated Companies 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 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Other 270 Common Stock Issued 271 Common Stock Issued 272 Premium on Capital Stock 273 Cuspopriated Retained Earnings 274 Appropriated Retained Earnings 275 Customer Payor Retained Earnings 276 Dispays Capital (Proprietorships & Partnerships Only) Total Equity (5 6,95)			
144 Notes Receivable 145-146 Accounts & Notes Receivable from Associated Companies 151 Materials & Supplies Inventory 133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments Net Current & Accrued Assets \$ 14,08 181-186 Deferred Debits Total Assets \$ 39,61 252 Advances for Construction 271 CIAC 272 Accumulated Amortization of CIAC Net CIAC & Advances for Construction \$			
145-146 Accounts & Notes Receivable from Associated Companies 151 Materials & Supplies Inventory 133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments Net Current & Accrued Assets \$ 14,000 181-186 Deferred Debits Total Assets \$ 30,61 252 Advances for Construction 271 CIAC 272 Accumulated Amortization of CIAC 273 Accumulated Pereciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments Nonutility Plant & Investment 231 Accounts Payable 232 Notes Payable 233 Notes Payable to Affiliated Companies 234 Notes Payable to Affiliated companies 235 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities 239 Customer Deposits 230 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities 241 Cate Term Debet 252 Other Deposits 253 Customer Deposits 254 Accumulated Deferred Income Taxes-Accelerated Amortization 255 Customer Deposits 266 Accrued Taxes 277 Accrued Interest 278 Accumulated Deferred Income Taxes-Accelerated Amortization 287 Accumulated Deferred Income Taxes-Other 288 Accumulated Deferred Income Taxes-Other 289 Accumulated Deferred Income Taxes-Other 280 Preferred Stock Issued 280 Preferred Stock Issued 281 Common Stock Issued 282 Total Liabilities 283 Customer Deposits 284 Accumulated Deferred Income Taxes-Other 285 Customer Deposits 286 Accumulated Deferred Income Taxes-Other 385 Customer Deposits 386 Customer Deposits 387 Customer Deposits 388 Customer Deposits 388 Customer Deposits 389 Customer Deposits 380 C			
151 Materials & Supplies Inventory 133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments Net Current & Accrued Assets \$ 14,00			
133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments 181-186 Deferred Debits Total Assets \$ 181-186 Deferred Debits Total Assets \$ Total Assets \$ Total Assets \$ Total Assets \$ 1252 Advances for Construction 271 CIAC 272 Accumulated Amortization of CIAC Net CIAC & Advances for Construction 121 Nonutility Property 122 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments Nonutility Plant & Investment 221-224 Long-Term Debt 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 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities 128	145-146 Accou	nts & Notes Receivable from Associated Companies	
Net Current & Accrued Assets \$ 14,000 181-186 Deferred Debits			\$ -
Total Assets \$ 39,61 252 Advances for Construction 271 CIAC 272 Accumulated Amortization of CIAC 273 Accumulated Amortization of CIAC 274 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments 224 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments 221-224 Long-Term Debt 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 238-241 Miscellaneous Current and Accrued Liabilities 251 Premium on Unamortized Debt 253 Other Deferred Credit 261-265 Reserves Other 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Uberalized Depreciation 283 Accumulated Deferred Income Taxes-Other 284 Accumulated Deferred Income Taxes-Other 285 Customer Deposits 3 Customer Deposits 4 Customer Deposits 5 Customer Deposits 5 Customer Deposits 6 Customer Deposits 7 Customer Deposits 7 Customer Deposits 8 Customer Deposits 9 Custome	133-135 & 162-174 Miscel	llaneous Current & Accrued Assets & Prepayments	\$ -
Total Assets \$ 39,61 252 Advances for Construction 271 CIAC 272 Accumulated Amortization of CIAC Net CIAC & Advances for Construction 121 Nonutility Property 122 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments Nonutility Plant & Investment 221-224 Long-Term Debt 231 Accounts Payable 232 Notes Payable 233 Notes Payable 234 Notes Payable to Affiliated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities 238-241 Miscellaneous Current and Accrued Liabilities 251 Premium on Unamortized Debt 253 Other Deferred Credit 251-265 Reserves Other 261 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Unberalized Depreciation 283 Accumulated Deferred Income Taxes-Other Total Liabilities 201 Common Stock Issued 204 Preferred Stock Lisued 207 Premium on Capital Stock 211 Other Paid in Capital 212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Proprietary Capital (Proprietorships & Partnerships Only) Total Equity 5 6,99		Net Current & Accrued Assets	\$ 14,066
Total Assets \$ 39,61 252 Advances for Construction 271 CIAC 272 Accumulated Amortization of CIAC Net CIAC & Advances for Construction 121 Nonutility Property 122 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments Nonutility Plant & Investment 221-224 Long-Term Debt 231 Accounts Payable 232 Notes Payable 233 Notes Payable 234 Notes Payable to Affiliated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities 238-241 Miscellaneous Current and Accrued Liabilities 251 Premium on Unamortized Debt 253 Other Deferred Credit 251-265 Reserves Other 261 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Unberalized Depreciation 283 Accumulated Deferred Income Taxes-Other Total Liabilities 201 Common Stock Issued 204 Preferred Stock Lisued 207 Premium on Capital Stock 211 Other Paid in Capital 212 Discount on Capital Stock 213 Capital Stock Expense 214 Appropriated Retained Earnings 215 Unappropriated Retained Earnings 216 Proprietary Capital (Proprietorships & Partnerships Only) Total Equity 5 6,99			
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271 CIAC 272 Accumulated Amortization of CIAC Net CIAC & Advances for Construction 121 Nonutility Property 122 Accumulated Depreciation & Amortization (Nonutility) 123-127 Miscellaneous Nonutility Investments Nonutility Plant & Investment 221-224 Long-Term Debt 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 251 Premium on Unamortized Debt 252 Other Deferred Credit 253 Other Deferred Credit 254 Accumulated Deferred Income Taxes-Accelerated Amortization 255 Accumulated Deferred Income Taxes-Accelerated Amortization 256 Accumulated Deferred Income Taxes-Accelerated Amortization 257 Accumulated Deferred Income Taxes-Accelerated Amortization 258 Accumulated Deferred Income Taxes-Accelerated Amortization 259 Accumulated Deferred Income Taxes-Accelerated Amortization 260 Accumulated Deferred Income Taxes-Accelerated Amortization 270 Accumulated Deferred Income Taxes-Accelerated Amortization 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Accelerated Amortization 283 Accumulated Deferred Income Taxes-Accelerated Amortization 284 Accumulated Deferred Income Taxes-Accelerated Amortization 285 Accumulated Deferred Income Taxes-Accelerated Amortization 286 Accumulated Deferred Income Taxes-Accelerated Amortization 287 Accumulated Deferred Income Taxes-Accelerated Amortization 288 Accumulated Deferred Income Taxes-Accelerated Amortization 289 Accumulated Deferred Income Taxes-Accelerated Amortization 290 Accelerated Amortization 291 Accelerated Deferred Income Taxes-Accelerated Amortization 292 Accumulated Deferred Income Taxes-Accelerated Amortization 293 Accelerated Amortization 294 Accelerated Amortization 295 Accelerated Amortization 296 Accelerated Amortization 297 Accelerated Amortization 298 Accelerated Amortization 298 Accelerated Amortization 299 Accelerated Amortizat			
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Total Liabilities and Equity \$ 6,95		· otal Equity	. 2,200
Total Elabilities and Equity ($\frac{1}{2}$ 0,35		Total Liabilities and Equity	\$ 6,958
		rotar Elabilities and Equity	· 0,556

<u>Stats</u>

Operating Revenues		Assets & Other Debits		
Flat Rate	\$ -	Utility Plant		26,400
Metered - Residential	\$ 15,061	Less: Depreciation & Amortization Reserve		848
Metered - Commercial	\$ -	Other Property & Investments	\$	14,066
Irrigation (including golf courses)	\$ -	Materials and Supplies	\$	-
Fire Protection	\$ -	Other Current & Accrued Assets	\$	-
Other Sales of Water	\$ -	Deferred Debits	\$	-
Other Operating Revenue	\$ 6	Total Assets & Other Debits	\$	39,618
Total Operating Revenues	\$ 15,067			
		Liabilities & Other Credits		
Operating Expenses		Capital/Common Stock	\$	-
Purchased Water	\$ -	Retained Earnings	\$	6,958
Purchased Power	\$ 835	Long-Term Debt	\$	-
Water Treatment	\$ 1,004	Customer Deposits	\$	-
Supplies and Expenses	\$ 3,362	Other Current & Accrued Liabilities	\$	-
Repairs of Plant	\$ 1,160	Advances for Construction	\$	-
Administrative & General	\$ 900	Other Deferred Credits	\$	-
Total Operating Expenses	\$ 7,261	Contributions in Aid of Construction	\$	-
		Accumulated Deferred Income Taxes	\$	-
Other Revenue Deductions		Total Liabilities & Other Credits	\$	6,958
Depreciation & Amortization	\$ 848			
Operating Income Taxes	\$ -	Average Number of Customers		
Other Operating Taxes	\$ -	Flat Rate		-
Uncollectible Revenue/Bad Debt Expense	\$ -	Metered - Residential		36
Total Revenue Deductions	\$ 848	Metered - Commercial		-
Total Expenses and Deductions	\$ 8,109	Irrigation (including golf courses)		-
		Fire Protection		-
Other Income	\$ -	Other		-
Interest on Long-Term Debt		Total Customers		36
Other Interest Charges	\$ -			
Other Income Deductions	\$ 			
Net Operating Income (or Loss)	\$ 6,958			