# e-FILING REPORT COVER SHEET



COMPANY NAME: Old Sheep Ranch Water Association

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) RG (Gas) RW (Water) RT (Telecommunications)
RO (Other, for example, industry safety information)
Did you previously file a similar report? No Yes, report docket number: Unknown
Report is required by: OAR
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:

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

Old Sheep Ranch Water Association 2021 Annual Report

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

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

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

FOR THE CALENDAR YEAR

2021

COMPANY NAME

OLD SHEEP RANCH WATER ASSOCIATION

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

FM763 - revised 12/22/2021

# 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 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@puc.oregon.gov

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 971-209-0533 OR EMAIL AT RUSSELL.BEITZEL@PUC.OREGON.GOV

# **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:	markochsner155@gmail.com
fax:	
website:	

# Name and title of person responsible for report

Name:	Mark Ochsner
Title:	Secretary/Treasurer
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.

By 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:	
1	

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

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

Name	Title	Phone #	Email
Oscar Gomez	President	209-541-8616	riverbank4us@hotmail.com
Chris Pearcy	Vice President	503-957-3753	jennyasutter@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

# ORGANIZATION

## OLD SHEEP RANCH WATER ASSOCIATION

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	ner	
1	Address			
1	% interest	or equity		
	Principal du	uty (if emplo	yed by compa	bany)
	Name of ov	wner or part	ner	
2	Address			
2	% interest	or equity		
	Principal du	uty (if emplo	yed by compa	pany)
	r			
	Name of ov	wner or part	ner	
3	Address			
3	Address % interest (	or equity		
3	% interest		oyed by compa	pany)
3	% interest Principal du	uty (if emplo		pany)
3	% interest Principal du			pany)
	% interest Principal du	uty (if emplo		bany)
3	% interest ( Principal du Name of ov	uty (if emplo wner or part		bany)

# Part B: Corporation

	Name of st	ockholder/d	lirector/officer	
1	Title			
1	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	
3	Title			
3	Address			
	# shares ov	vned		
	Name of st	ockholder/d	lirector/officer	
_	Title			
4	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
			\$-

# **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	<b>Total Quantity water</b>	
	Act #	year beginning	end	sold	revenues
Unmetered (flat rate) water sales	460				
Metered sales to RESIDENTIAL customers	461.1	34	33	1,579,760	\$ 16,501
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		34	33	1,579,760	\$ 16,501

# 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 \$ 16,501

# 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	3929.751244	41.0480597
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 AND PROPERTY SALES

#### TAXES OTHER THAN INCOME TAX Act #

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	e 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	\$	809
616	Fuel for Power Production		
617	Utilities - Other (garbage, natural gas)		
618	Chemicals & testing		
619	Office Supplies (excluding postage)	\$	65
619.1	Postage	\$	376
620	Materials & Supplies (O&M)	\$	1,007
621	Repairs of Water Plant	\$	1,175
631	Contractual Services - engineering		
1	Contractual Services - accounting		
	Contractual Services - legal		
	Contractual Services - management		
	Contractual Services – testing / sampling	\$	1,260
	Contractual Services – labor	\$	900
637	Contractual Services - billing/collections		
	Contractual Services - meter reading	\$	600
	Contractual Services - other		
641	Rental of Building / Real Property		
	Rental of Equipment		
	Small Tools		
648	Computer and electronic Expenses		
	Transportation Expenses		
	Insurance - Vehicle		
657	Insurance – General Liability	\$	1,570
	Insurance – Workman's Compensation		
	Insurance – Other		
	Public Relation / Advertising Expense		
	Amortization of Rate Case Expense		
	Regulatory Commission Fee (Gross Rev Fee)		
	Conservation Expense		
	Bad Debt Expense		
	Cross Connection Control Program Expense	\$	6,634
	Cross Connection Testing & Maintenance Services		
	Training & Certification Expense		
	Consumer Confidence Report		
	Miscellaneous Expense	\$	75
	TOTAI		14,471

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	\$ 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)	\$ 4,200				\$ 4,200
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	\$ 30,600	\$-	\$-	\$-	\$ 30,600

Explanation of unusual changes in utility plant during the year:

Installation of double check valve assembly (DCVA) for upgraded backflow prevention.

# 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

\$

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:

Ś	_
Ŷ	

-

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

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

		<u>ann</u>	ual depreciation	acc dep balance beg	acci	ruals booked to	plant retired charged		acc dep ba	alance
Act #			<u>expense</u>	<u>of year</u>		acc dep	to acc dep	Adjustments*	end of y	<u>ear</u>
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	\$	50		\$	50			\$	50
308	Infiltration galleries & tunnels				\$	-			\$	-
309	Supply mains	\$	90		\$	90			\$	90
310	Power generation equipment				\$	-			\$	-
311	Pumping equipment				\$	-			\$	-
320	Water treatment equipment	\$	125		\$	125			\$	125
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)	\$	15		\$	15			\$	15
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	\$	863	\$ -	\$	863	\$ -	\$-	\$	863

\*Explanation of any adjustments made:

# **RETAINED EARNINGS**

# OLD SHEEP RANCH WATER ASSOCIATION

215	Unappropriated Retained Earnings (beginning of year balance)	\$	24,903
435	Balance transferred from income	\$	1,167
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)	\$	26,070

\* Explanation of any adjustments made to Retained Earnings

xplanation of any adjustments made to retained Lamings

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) Utility Plant

	t		â			
ł		Utility Plant in Service Utility Plant Leased to Others	\$ 30,60	345 Power Operated Equipment     346 Communication Equipment	ş	
		Property Held for Future Use		346 Communication Equipment 347 Computer & electronic Equipment	\$	
		Utility Plant Purchased or Sold		348 Miscellaneous Equipment	ŝ	
		Construction Work in Progress - Commission Approved		INCOME ACCOUNTS (404-434)	Ŷ	
ł		Accumulated Depreciation of Utility Plant in Service	\$ 86			
		Accumulated Amortization of Utility Plant in Service	Ç 00.	400 Operating Revenue	Ś	16
		Utility Plant Acquisition Adjustments		401 Operating Expenses	ŝ	14
Ì		Accumulated Amortization of Utility Plant Acquisition Adjustments		403 Depreciation Expense	Ś	
Pron		Investments		406 Amortization of Utility Plant Acquisition Adjustment	Ŷ	
[		Nonutility Property		407 Amortization Expense (no CIAC)		
		Accumulated Depreciation and Amortization of Nonutility Property		408 Taxes Other than Income	\$	
		Investment in Associated Companies		409 Income Taxes	ŝ	
		Utility Investments		410 Provision for Deferred Income Taxes - Debit	ŝ	
		Other Investments		411 Provision for Deferred Income Taxes - Debit	s	
					Ş	
		Other Special Funds		412 Investment Tax Credit		
nt & A				413 Income from Utility Plant Leased to Others		
-		Cash		414 Gain/Loss from Utility Property Sales	Ş	
		Special Deposits		415 Revenues from Merchandising, Jobbing, and Contract Work		
		Working Funds		416 Cost and Expenses of Merchandising, Jobbing, and Contract Work		
		Temporary Cash Investments		419 Interest and Dividend Income		
		Customer Accounts Receivable		421 Nonutility Income		
		Other Accounts Receivable		426 Nonutility Expenses		
ļ		Allowance for Uncollectible Accounts (Enter positive)		433 Extraordinary Income		
		Notes Receivable		434 Extraordinary Deductions		
ļ		Accounts Receivable from Associated Companies		Taxes Applicable to Nonutility Income and Deductions		
ļ		Notes Receivable from Associated Companies		408.2 Taxes Other than Income - Nonutility	\$	
		Plant Materials and Supplies		409.2 Income Taxes - Nonutility	\$	
		Prepayments		410.2 Provision for Deferred Income Taxes - Debit - Nonutility	\$	
ļ		Accrued Interest Receivable		411.2 Provision for Deferred Income Taxes - Credit - Nonutility	\$	
l		Miscellaneous Current and Accrued Assets		Interest Expense		
ed De	ebits			427 Interest Expense		
ļ		Unamortized Debt Discount and Expense		428 Amortization of Debt Discount and Expense		
		Extraordinary Property Losses		429 Amortization of Premium on Debt		
[		Miscellaneous Deferred Debits		Retained Earnings Account (435-439)		
ľ		Accumulated Deferred Income Taxes		435 Balance Transferred from Income	\$	
Y, LIA		ES, AND OTHER CREDITS (201-283)	· ·	436 Appropriations of Retained Earnings		_
<i>,</i>				437 Preferred Stock Dividends Declared	\$	
[	201	Common Stock Issued	\$ -	438 Common Stock Dividends Declared	\$	
		Preferred Stock Issued	\$ -	439 Adjustment to Retained Earnings	\$	
ľ	207	Premium on Capital Stock		OPERATING REVENUE ACCOUNTS (460-475)		
Ì		Paid in Capital		460 Unmetered Water Revenue	Ś	
Ì		Discount on Capital Stock		461 1 Metered Sales to Residential Customers	s	1
ł		Capital Stock Expense		461 2 Metered Sales to Commercial Customers	ŝ	
ł		Appropriated Retained Earnings		461 3 Metered Sales to Industrial Customers	ŝ	
		Unappropriated Retained Earnings	\$ 26,07		ŝ	
ł		Reacquired Capital Stock	5 20,07	461 5 Metered Sales to Public Additionals	ŝ	
ł					ŝ	
. !		Proprietary Capital		462.1 1 Public Fire Protection	\$	
erm	Debt	l		462.2 2 Private Fire Protection	ş	
	221			464 Other Sales to Public Authorities	\$	
ł	223			465 Sales to Irrigation Customers	\$	
. !		Other Long-Term Debt		466 Sales for Resale	Ş	
nt and		ed Liabilities		467 Interdepartmental Sales	ş	
		Accounts Payable		468 Special Contract/Agreement Revenue	ş	
		Notes Payable		470 Forfeited Discounts	ş	
ļ		Accounts Payable to Associated Companies		471 Miscellaneous Service Revenues	\$	
		Notes Payable to Associated Companies		472 Rents From Water Property	\$	
		Customer Deposits		473 Interdepartmental Rents	Ş	
		Accrued Taxes		474 Other Water Revenues	\$	
		Accrued Interest		475 Cross Connection Sales & Services Revenues	\$	
		Accrued Dividends		OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675)		
		Matured Long-Term Debt		Source of Supply and Expenses		
	240	Matured Interest		601 Salaries and Wages - Employees	\$	
	241	Miscellaneous Current and Accrued Liabilities		603 Salaries and Wages - Officers, Directors and Majority Stockholders	\$	
ed Cr	redits			604 Employee Pensions and Benefits	\$	
[		Unamortized Premium on Debt		610 Purchased Water	\$	
ľ		Advances for Construction	\$ -	611 Telephone/Communications	\$	
ľ		Other Deferred Credits		615 Purchased Power	\$	
ting F	Reserve			616 Fuel for Power Production		
- Ť		Property Insurance Reserve		617 Utilities - Other	\$	
	201			017 Otilities - Otilei	\$	
ł					Ŧ	
	262	Injuries and Damages Reserve Pensions and Benefits Reserve		618 Chemicals & testing 619 Office Supplies (excluding postage)	\$	
	262 263	Injuries and Damages Reserve Pensions and Benefits Reserve		618 Chemicals & testing 619 Office Supplies (excluding postage)	\$	
outio	262 263 265	Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves		618 Chemicals & testing	\$	
butio	262 263 265 ns in Ai	Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves di of Construction		618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies	\$ \$ \$ \$	
outio	262 263 265 Ins in Ai 271	Injuries and Damages Reserve Persions and Benefits Reserve Miscellaneous Operating Reserves ud of Construction Contribution IAI of Construction	\$	618         Chemicals & testing           619         Office Supplies (excluding postage)           619.1         Postage           620         Materials and Supplies           621         Repairs to Water Plant	\$ \$ \$ \$	
	262 263 265 ins in Ai 271 272	Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves di of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC		618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Engineering	\$ \$ \$ \$	
	262 263 265 ms in Ai 271 272 ed Defe	Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC greed Income Taxes		618     Chemicals & testing       619     Office Supplies (excluding postage)       619.1     Postage       620     Materials and Supplies       621     Repairs to Water Plant       631     Contractual Services - Engineering       632     Contractual Services - Accounting	\$ \$ \$ \$ \$ \$ \$ \$ \$	
	262 263 265 ins in Ai 271 272 ed Defe 281	Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC erred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation		618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Legal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
	262 263 265 nns in Ai 271 272 ed Defe 281 282	Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves id of Construction Contributions in Aid of Construction Accumulated Amortization of CAC erred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation		618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Engineering         632       Contractual Services - Legal         633       Contractual Services - Management Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$	
ulate	262 263 265 271 271 272 ed Defe 281 282 283	Injuries and Damages Reserve Pensions and Benefits Reserve Miscelianeous Operating Reserves uid of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC rered Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other		618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Legal         634       Contractual Services - Testing/Sampling	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ulate	262 263 265 ons in Ai 271 272 ed Defe 281 282 283 LLITY PL	Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC rered Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other AAUT ACCOUNTS (301-348)	\$ -	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Legal         634       Contractual Services - Management Fees         635       Contractual Services - Testing/Sampling         636       Contractual Services - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ulate	262 263 265 nns in Ai 271 272 ed Defe 281 282 283 LITY PL 301	Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC erred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization	\$ - \$ -	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Management Fees         634       Contractual Services - Management Fees         635       Contractual Services - Other         636       Contractual Services - Other         637       Contractual Services - Billing/Collections	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ulate	262 263 265 ons in Ai 271 272 ed Defe 281 282 283 LUTY PL 301 302	Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC erred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other Accumulated Deferred Income Taxes - Other AMT ACCOUNTS (301-348) Organization Franchises	\$	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Legal         634       Contractual Services - Sting/Sampling         635       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Meter Reading	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ulate	262 263 265 271 272 ed Defe 281 282 283 LITY PL 301 302 303	Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC erred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights	\$ \$ - \$ - \$ -	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Accounting         632       Contractual Services - Legal         633       Contractual Services - Legal         634       Contractual Services - Testing/Sampling         635       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ulate	262 263 265 271 272 26 Defe 281 282 283 LLTY PL 301 302 303 304	Injuries and Damages Reserve Pensions and Benefits Reserve Miscelianeous Operating Reserves uid of Construction Contributions In Aid of Construction Accumulated Amortization of CIAC erred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other Accumulated Deferred Income Taxes - Other AATI ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements	\$	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Legal         634       Contractual Services - Stimg/Sampling         635       Contractual Services - Stimg/Sampling         636       Contractual Services - Other         637       Contractual Services - Meter Reading         638       Contractual Services - Other         639       Contractual Services - Other         631       Contractual Services - Other         632       Contractual Services - Other         633       Contractual Services - Other         634       Contractual Services - Other         635       Contractual Services - Other         636       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         631       Rental of Building/Real Property         631       Rental of Building/R	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ulate	262 263 265 ns in Ai 271 272 26 281 282 283 283 283 201 301 302 303 304 305	Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves id of Construction (construction in Aid of Construction Accumulated Amortization of CIAC erred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs	\$	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Regineering         632       Contractual Services - Legal         633       Contractual Services - Management Fees         635       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Building/Real Property         642       Rental of Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ulate	262 263 265 ms in Ai 271 272 ed Defe 281 282 283 283 201 301 302 303 304 305 306	Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves id of Construction Contribution in Ald of Construction Accumulated Amoritation of CIAC rered Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation ACCUMING (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes	\$	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Engineering         632       Contractual Services - Legal         633       Contractual Services - Legal         634       Contractual Services - Testing/Sampling         635       Contractual Services - Testing/Sampling         636       Contractual Services - Management Fees         635       Contractual Services - Testing/Sampling         636       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Building/Real Property         642       Rental of Equipment         643       Small Tools	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ulate	262 263 265 ns in Ai 271 272 ed Defe 281 282 283 LITY PL 301 302 303 304 305 306 307	Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC erred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other Autr AcCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Improvements Lakes, River and Other Intakes	\$	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Engineering         632       Contractual Services - Legal         633       Contractual Services - Legal         634       Contractual Services - Sting/Sampling         635       Contractual Services - Sting/Sampling         636       Contractual Services - Netrer Reading         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Building/Real Property         642       Rental of Equipment         643       Small Tools         648       Computer & Electronic Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ulate	262 263 265 ns in Ai 271 272 ed Defe 281 282 283 LITY PL 301 302 303 304 305 306 307 308	Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves id of Construction Accumulated Amortization of CIAC cred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other AAVT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Units (301-348)	\$	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Legal         632       Contractual Services - Legal         633       Contractual Services - Management Fees         635       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         631       Gontractual Services - Other         632       Contractual Services - Other         631       Gontractual Services - Other         632       Rental of Building/Real Property         643       Small Tools         643       Computer & Electronic Expenses         650       Transportation Expenses         650       Transportation Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ulate	262 263 265 ns in Ai 271 272 ed Defe 281 282 283 LITY PL 301 302 303 304 305 306 307 308	Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC erred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other Autr AcCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Improvements Lakes, River and Other Intakes	\$	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Legal         632       Contractual Services - Legal         633       Contractual Services - Management Fees         635       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         631       Gontractual Services - Other         632       Contractual Services - Other         631       Gontractual Services - Other         632       Rental of Building/Real Property         643       Small Tools         643       Computer & Electronic Expenses         650       Transportation Expenses         650       Transportation Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ulate	262 263 265 ns in Ai 271 272 26 Defe 281 282 283 201 301 302 303 304 305 306 307 308 309	Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves id of Construction Accumulated Amortization of CIAC cred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other AAVT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Units (301-348)	\$	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Legal         632       Contractual Services - Legal         633       Contractual Services - Management Fees         635       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         631       Gontractual Services - Other         632       Contractual Services - Other         631       Gontractual Services - Other         632       Rental of Building/Real Property         643       Small Tools         643       Computer & Electronic Expenses         650       Transportation Expenses         650       Transportation Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ulate	2622 2633 2655 2711 2722 283 283 283 283 283 283 283 283 283 2	Injuries and Damages Reserve     Pensions and Benefits Reserve     Miscellaneous Operating Reserves     id of Construction         Contributions in Aid of Construction         Accumulated Amortization of CIAC         rerd income Taxes         Accumulated Deferred Income Taxes - Accelerated Depreciation         Accumulated Deferred Income Taxes - Uberalized Depreciation         Accumulated Deferred Income Taxes - Uberalized Depreciation         Accumulated Deferred Income Taxes - Other         Accumulated Deferred Income Taxes         Accumulated Deferred Income Taxes         Accumulat	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Legineering         632       Contractual Services - Legine         633       Contractual Services - Legine         634       Contractual Services - Stilling/Conflections         635       Contractual Services - Stilling/Conflections         636       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         639       Contractual Services - Other         639       Contractual Services - Other         631       Rental of Equiling/Real Property         642       Rental of Equiling real Property         643       Small Tools         648       Computer & Electronic Expenses         650       Iransportation Expenses         650       Isolare - Vehicle	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ulate	2622 263 265 265 265 271 272 282 283 282 283 301 302 303 303 304 303 303 304 305 306 307 308 309 309 310	Injuries and Damages Reserve Pensions and Benefits Reserve Miscelianeous Operating Reserves did of Construction Contributions In Aid of Construction Contributions In Aid of Construction Contributions In Aid of Construction Accumulated Amortization of CIAC rered Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (201-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Improvements Collecting and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Poweng Equipment	\$	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Engineering         632       Contractual Services - Legal         633       Contractual Services - Legal         634       Contractual Services - Testing/Sampling         635       Contractual Services - Meter Reading         636       Contractual Services - Meter Reading         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         639       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Building/Real Property         642       Gomputer & Electronic Expenses         650       Transportation Expenses         650       Insurance - Vehicle         657       Insurance - Werkmark S Compensation	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ulate	2622 263 265 265 271 272 272 272 272 282 283 301 303 303 303 303 303 303 303 303 30	Injuries and Damages Reserve     Pensions and Benefits Reserve     Miscellaneous Operating Reserves     id of Construction         Contributions in Aid of Construction         Accumulated Amorization of CIAC erred Income Taxes         Accumulated Deferred Income Taxes - Accelerated Depreciation         Accumulated Deferred Income Taxes - Uberalized Depreciation         Succumstated Deferred Income Taxes         Suberalized Depreciation         Succumstated Deferred Income Taxes         Supply Mains         Powping Equipment         Pumping Equipment         Supply Mains         S	\$	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Engineering         632       Contractual Services - Legal         633       Contractual Services - Legal         634       Contractual Services - Sting/Sampling         635       Contractual Services - Sting/Sampling         636       Contractual Services - Other         637       Contractual Services - Meter Reading         638       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Building/Real Property         642       Rental of Equipment         643       Small Tools         643       Computer & Electronic Expenses         650       Iransportation Expenses         651       Insurance - Venkide         652       Insurance - Venkide         653       Insurance - Other         654       Somputer & Electronic Expenses         655       Insurance - Venkide         656       Source - Venkide         657       Insurance - Other <td>\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$</td> <td></td>	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ulate	2622 2633 2655 2711 2722 2722 283 2721 2722 283 301 3022 3033 304 3056 3077 3088 3099 3100 3311 3200 3300 3310 3300 3310 3300 330	Injuries and Damages Reserve           Pensions and Benefits Reserve           Miscellaneous Operating Reserves           id of Construction           Contributions In Aid of Construction           Accumulated Amortization of CIAC           erred Income Taxes           Accumulated Deferred Income Taxes - Accelerated Depreciation           Accumulated Deferred Income Taxes - Uberalized Depreciation           Accumulated Deferred Income Taxes - Other           ANT ACCOUNTS (301-348)           Organization           Franchises           Land and Land Rights           Structures and Importements           Collecting and Impounding Reservoirs           Lakes, River and Other Intakes           Wells and Springs           Infiltration Galleries and Tunnels           Supply Mains           Power Generation Equipment           Pumping Equipment           Water Treatment Equipment	\$	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Legal         632       Contractual Services - Legal         633       Contractual Services - Management Fees         634       Contractual Services - Management Fees         635       Contractual Services - Other         636       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         639       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Building/Real Property         642       Rental of Building/Real Property         643       Computer & Electronic Expenses         650       Transportation Expenses         651       Insurance - Vehicle         652       Insurance - General Liability         658       Insurance - Workman's Compensation         659       Insurance - Other         660       Public: Relations / Advertsing Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ulate	262 263 265 265 265 265 271 272 283 283 201 282 283 303 304 305 303 304 305 306 307 307 308 309 310 310 311 3200 3301 331	Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves di of Construction Contributions In Aid of Construction Contributions In Aid of Construction Contributions In Aid of Construction Con	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Legineering         632       Contractual Services - Legineering         633       Contractual Services - Legine         634       Contractual Services - Stilling/Conflictions         635       Contractual Services - Stilling/Conflictions         636       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         639       Contractual Services - Other         641       Rental of E guiding/Real Property         642       Rental of E guiding/Real Property         643       Small Tools         648       Computer & Electronic Expenses         650       Insurance - Vehicle         651       Insurance - Workman's Compensation         652       Insurance - Workman's Compensation         653       Insurance - Workman's Compensation         654       Insurance - Workman's Compensation         655       Insura	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ulate	2622 2633 2655 2655 2711 2772 2821 2822 2833 2022 2833 2022 2023 2023 2023	Injuries and Damages Reserve           Pensions and Benefits Reserve           Miscellaneous Operating Reserves           uid of Construction           Contributions in Aid of Construction           Accumulated Amortization of CIAC           rred income Taxes           Accumulated Deferred Income Taxes - Accelerated Depreciation           Accumulated Deferred Income Taxes - Uberalized Depreciation           Accumulated Deferred Income Taxes - Other           Accumulated Deferred Income Taxes - Other           Collecting and Land Rights           Structures and Improvements           Collecting and Impounding Reservoirs           Lakes, River and Other Intakes           Wells and Springs           Inflittation Galleries and Tunnels           Supply Mains           Power Generation Equipment           Power Tereatiment Equipment           Distribution Reservoirs and Standpipes           Transmission and Distribution Mains	\$	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Engineering         632       Contractual Services - Legal         633       Contractual Services - Legal         634       Contractual Services - Sting/Sampling         635       Contractual Services - Sting/Sampling         636       Contractual Services - Nether Reading         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Building/Real Property         642       Rental of Elucinoic Expenses         650       Iransportation Expenses         650       Insurance - General Liability         651       Insurance - Other         662       Public Relations / Advertising Expense         666       Regulatory Commission Expenses - Amortization of Rate Case Expense         666       Regulatory Commission Expense - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ulate	2622 2633 2655 2712 2722 283 283 2822 283 3022 303 304 3023 303 304 3056 3077 308 309 300 3073 308 309 300 3100 3111 3220 3330 3344	Injuries and Damages Reserve Persions and Benefits Reserve Miscelianeous Operating Reserves di of Construction Contribution in Aid of Construction Accumulated Amortization of CIAC rered Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ACCUNITS (301-348) Organization (ranchises Land and Land Rights Structures and Unprovements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Pumping Equipment Vesters and Standpipes Transmission and Distribution Mains Services	\$         .           \$         .	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Engineering         632       Contractual Services - Accounting         633       Contractual Services - Legal         634       Contractual Services - Nangement Fees         635       Contractual Services - Testing/Sampling         636       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         631       Rental of Building/Real Property         641       Rental of Equipment         643       Small Tools         648       Computer & Electronic Expenses         650       Insurance - Verhicle         651       Insurance - Workman's Compensation         652       Insurance - Workman's Compensation         653       Insurance - Workman's Compensation         654       Regulatory Commission Expense - Other         656       Regulatory Commission Expense - Other         656       Regulatory Commission	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ulate	2622 2633 2655 2655 2711 2722 283 2832 2833 302 3033 3044 3055 3026 3030 3033 3044 3055 3066 3077 3088 3099 3100 3111 3200 3311 3334 3344 3355	Injuries and Damages Reserve           Pensions and Benefits Reserve           Miscellaneous Operating Reserves           uid of Construction           Contributions In Aid of Construction           Accumulated Amorization of CIAC           erred Income Taxes           Accumulated Deferred Income Taxes - Accelerated Depreciation           Accumulated Deferred Income Taxes - Uberalized Depreciation           Accumulated Deferred Income Taxes - Other           Action Intervention           Structures and Improvements           Collecting and Improvements           Collecting and Improvements           Structures and Improvements           Supply Mains           Power Generation Equipment           Pumping Equipment           Purstitution Reservoirs and Standpipes           I transmission and Distribution Mains           Services           Meter Installations           Hydrants	\$	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Engineering         632       Contractual Services - Legal         633       Contractual Services - Legal         634       Contractual Services - Sting/Sampling         635       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         639       Contractual Services - Other         639       Contractual Services - Other         640       Instant of Building/Real Property         641       Rental of Equipment         642       Small Tools         643       Small Tools         643       Small Tools         644       Small Tools         655       Insurance - General Liability         658       Insurance - Other         660       Public Relations / Advertising Expense         661       Regulatory Commission Expense - Other         662       Regulatory Commission Expen	\$       \$ <t< td=""><td></td></t<>	
ulate	2622 2633 2655 2655 2711 2722 283 2822 2833 2822 2833 304 3013 302 3033 302 3033 304 3055 3066 3077 3088 3099 3100 3111 3200 3311 3333 3344 3355 3366 3355 3355 3366 3355 3366 3355 3555 3555 3555 3555 3555 3555 3555 3555 3555 3555 3555 35555 35555 35555 35555 35555 355555 355555 3555555	Injuries and Damages Reserve Indiscellaneous Operating Reserve Miscellaneous Operating Reserves id of Construction Contribution In Ald of Construction Accumulated Amoritation of CIAC rered Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Uberalized Deferred Income	\$	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.11       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Engineering         632       Contractual Services - Legal         633       Contractual Services - Legal         634       Contractual Services - Testing/Sampling         635       Contractual Services - Other         637       Contractual Services - Other         638       Contractual Services - Other         639       Contractual Services - Other         631       Contractual Services - Other         632       Contractual Services - Other         633       Contractual Services - Other         641       Rental of Building/Real Property         642       Rental of Equipment         643       Small Tools         650       Insurance - Userial Liability         658       Insurance - Workman's Compensation         659       Insurance - Workman's Compensation         650       Public Relations / Advertising Expense         650       Public Relations / Advertising Expense         651       Respurace - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
nulate	2622 2633 2655 2655 27112 2722 281 2822 2833 3014 3022 3033 3044 3055 3066 3077 3088 3099 3100 3073 3083 3093 3011 3200 3311 3320 33113 3326 3399 3300 3301 3326 3326 3399 3300 3301 3326 3326 3326 3326 3326 3326 3326 332	Injuries and Damages Reserve     Pensions and Benefits Reserve     Miscellaneous Operating Reserves     id of Construction         Contributions In Aid of Construction         Accumulated Amoritation of CIAC     erred Income Taxes         Accumulated Deferred Income Taxes - Accelerated Depreciation         Accumulated Deferred Income Taxes - Uberalized Depreciation         Accumulated Deferred Income Taxes - Uberalized Depreciation         Accumulated Deferred Income Taxes - Other         Accumulated Deferred Income Taxes - Other         Actuated Deferred Income Taxes - Other         Accumulated Deferred Income Taxes - Other         Accumulated Deferred Income Taxes - Other         AAVT ACCUNITS (301-348)         Organization         Franchises         Land and Land Rights         Structures and Improvements         Collecting and Improvements         Collecting and Improvements         Collecting and Other Intakes         Wells and Springs         Inflitration Galleries and Tunnels         Supply Mains         Power Generation Equipment         Water Treatment Equipment         Oustribution Reservoirs and Standpipes         Transmission and Distribution Mains         Services         Meters and Meter Installations         Hydrants         Backflow Prevention Devices         Other Plant and Miscellaneous Equipment	\$            \$ <t< td=""><td>618       Chemicals &amp; testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Legineering         632       Contractual Services - Legineering         633       Contractual Services - Legal         634       Contractual Services - Management Fees         635       Contractual Services - Sting/Sampling         636       Contractual Services - Other         637       Contractual Services - Meter Reading         638       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Equipment         643       Small Tools         648       Computer &amp; Electronic Expenses         650       Iransportation Expenses         651       Insurance - General Liability         658       Issurance - Other         659       Insurance - Workman's Compensation         659       Insurance - Workman's Compensation         659       Insurance - Workman's Compensation         650       Issurance - Other         661       Regulatory Commission Expense</td><td>\$       \$    <t< td=""><td></td></t<></td></t<>	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Legineering         632       Contractual Services - Legineering         633       Contractual Services - Legal         634       Contractual Services - Management Fees         635       Contractual Services - Sting/Sampling         636       Contractual Services - Other         637       Contractual Services - Meter Reading         638       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Equipment         643       Small Tools         648       Computer & Electronic Expenses         650       Iransportation Expenses         651       Insurance - General Liability         658       Issurance - Other         659       Insurance - Workman's Compensation         659       Insurance - Workman's Compensation         659       Insurance - Workman's Compensation         650       Issurance - Other         661       Regulatory Commission Expense	\$       \$ <t< td=""><td></td></t<>	
ulate	2622 2633 2655 2711 2722 282 282 283 3012 302 303 304 305 306 307 308 309 3100 3301 300 309 3100 3311 3200 3330 3355 3366 3399 3399 3400	Injuries and Damages Reserve           Pensions and Benefits Reserve           Miscellaneous Operating Reserves           uid of Construction           Contributions in Aid of Construction           Accumulated Amortization of CIAC           rred income Taxes           Accumulated Deferred Income Taxes - Accelerated Depreciation           Accumulated Deferred Income Taxes - Uberalized Depreciation           Accumulated Deferred Income Taxes - Uberalized Depreciation           Accumulated Deferred Income Taxes - Other           Ant Accounsited Deferred Income Taxes - Other           Combination           Franchises           India and Land Rights           Structures and Improvements           Collecting and Impounding Reservoirs           Lakes, River and Other Intakes           Wells and Springs           Infiltration Galleries and Tunnels           Supply Mains           Power Generation Equipment           Pumpter Tereatiment           Pumpter Tereatimet Equipment           Distribution Reservoirs and Standpipes           Transmission and Distribution Mains           Services           Meter installations           Hydrants           Backflow Prevention Devices           Other Plant and Miscellaneous Equipment     <	\$         -           \$         -	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Engineering         632       Contractual Services - Legal         633       Contractual Services - Resing/Sampling         634       Contractual Services - Using/Sampling         635       Contractual Services - Sting/Sampling         636       Contractual Services - Nether Reading         637       Contractual Services - Where Reading         638       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Equipment         643       Small Tools         643       Sinsurance - General Liability         656       Insurance - General Liability         658       Insurance - Other         660       Regulatory Commission Expenses         661       Regulatory Commission Expense         662       Regulatory Commission Expense         663       Regulatory Commission Expense         664       Regulatory Commission Expense         6657       Regulatory Commission Expense	\$       \$ <t< td=""><td></td></t<>	
nulate	2622 2633 2655 2655 2657 2702 2702 2812 2832 2833 2833 2833 2833 2833 283	Injuries and Damages Reserve     Pensions and Benefits Reserve     Miscellaneous Operating Reserves     id of Construction         Contributions In Aid of Construction         Accumulated Amoritation of CIAC     erred Income Taxes         Accumulated Deferred Income Taxes - Accelerated Depreciation         Accumulated Deferred Income Taxes - Uberalized Depreciation         Accumulated Deferred Income Taxes - Uberalized Depreciation         Accumulated Deferred Income Taxes - Other         Accumulated Deferred Income Taxes - Other         Actuated Deferred Income Taxes - Other         Accumulated Deferred Income Taxes - Other         Accumulated Deferred Income Taxes - Other         AAVT ACCUNITS (301-348)         Organization         Franchises         Land and Land Rights         Structures and Improvements         Collecting and Improvements         Collecting and Improvements         Collecting and Other Intakes         Wells and Springs         Inflitration Galleries and Tunnels         Supply Mains         Power Generation Equipment         Water Treatment Equipment         Oustribution Reservoirs and Standpipes         Transmission and Distribution Mains         Services         Meters and Meter Installations         Hydrants         Backflow Prevention Devices         Other Plant and Miscellaneous Equipment	\$            \$ <t< td=""><td>618       Chemicals &amp; testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Legineering         632       Contractual Services - Legineering         633       Contractual Services - Legal         634       Contractual Services - Management Fees         635       Contractual Services - Sting/Sampling         636       Contractual Services - Other         637       Contractual Services - Meter Reading         638       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Equipment         643       Small Tools         648       Computer &amp; Electronic Expenses         650       Iransportation Expenses         651       Insurance - General Liability         658       Issurance - Other         659       Insurance - Workman's Compensation         659       Insurance - Workman's Compensation         659       Insurance - Workman's Compensation         650       Issurance - Other         661       Regulatory Commission Expense</td><td>\$       \$    <t< td=""><td></td></t<></td></t<>	618       Chemicals & testing         619       Office Supplies (excluding postage)         619.1       Postage         620       Materials and Supplies         621       Repairs to Water Plant         631       Contractual Services - Legineering         632       Contractual Services - Legineering         633       Contractual Services - Legal         634       Contractual Services - Management Fees         635       Contractual Services - Sting/Sampling         636       Contractual Services - Other         637       Contractual Services - Meter Reading         638       Contractual Services - Other         639       Contractual Services - Other         641       Rental of Equipment         643       Small Tools         648       Computer & Electronic Expenses         650       Iransportation Expenses         651       Insurance - General Liability         658       Issurance - Other         659       Insurance - Workman's Compensation         659       Insurance - Workman's Compensation         659       Insurance - Workman's Compensation         650       Issurance - Other         661       Regulatory Commission Expense	\$       \$ <t< td=""><td></td></t<>	

# NOTES

# OLD SHEEP RANCH WATER ASSOCIATION

Notes and explanations:

Money Market savings account balance of \$51,130.

# **INCOME STATEMENT**

# OLD SHEEP RANCH WATER ASSOCIATION

400 Operating Revenue	\$	16,501
401 Operating Expenses	\$	14,471
403 Depreciation Expense	\$	863
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	\$	1,167
421 Nonutility Income	\$	-
415 Revenue From Merchandising, Jobbing, & Contracts	\$	-
426 Nonutility Expense	\$	
408.2 Nonutility Taxes Other Than Income Tax	\$	-
409.2 Nonutility Income Taxes		
410.2 Nonutility Deferred Income Taxes	\$ \$	
410.2 Nonutility Provision for Deferred Income Taxes Credit	\$	
416 Cost & Expense of Merchandising, Jobbing, Contracts	\$	
The cost of Expense of Merchandising, Jobbing, Contracts	7	

Net Income

\$

1,167

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

	Utility Plant in Service (excluding CIAC) Accumulated Depreciation & Amortization Subtotal	\$ 30,600 \$ 863 \$ 29,737
105 114 115	Other Utility Plant Commission Approved Construction Work in Progress (CWIP) Commission Approved Utility Plant Acquisition Adjustments Accumulated Amortization of Commission Approved Acquisition Adjustments Accumulated Deferred Income Taxes (asset) Subtotal Net Utility Plant	
132 141-142 143 144 145-146 151	Cash Special Deposits Accounts Receivable Accumulated Provision for Uncollectible Accounts Notes Receivable Accounts & Notes Receivable from Associated Companies Materials & Supplies Inventory Miscellaneous Current & Accrued Assets & Prepayments Net Current & Accrued Assets	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
181-186	Deferred Debits	\$ -
271	Total Assets Advances for Construction CIAC Accumulated Amortization of CIAC	\$ - \$ - \$ -
122	Net CIAC & Advances for Construction Nonutility Property Accumulated Depreciation & Amortization (Nonutility) Miscellaneous Nonutility Investments Nonutility Plant & Investment	\$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251	Long-Term Debt 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	\$ \$
261-265	Reserves Other	\$ - \$ -
282	Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities	\$ - \$ - \$ - \$ - \$ -
204 207 211 212 213 214 215 216	Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Capital Stock Expense Appropriated Retained Earnings Unappropriated Retained Earnings Reacquired Capital Stock	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
218	Proprietary Capital (Proprietorships & Partnerships Only) Total Equity Total Liabilities and Equity	

# STATS

# OLD SHEEP RANCH WATER ASSOCIATION

Operating Revenues		
Flat Rate	\$	-
Metered - Residential	\$	16,501
Metered - Commercial		-
Irrigation (including golf courses)	\$	-
Fire Protection	\$	-
Other Sales of Water	\$	-
Other Operating Revenue	\$ \$ \$ \$ \$	-
Total Operating Revenues	\$	16,501
Operating Expenses		
Purchased Water	\$	-
Purchased Power	\$	809
Water Treatment	\$	1,260
Supplies and Expenses	\$	9,727
Repairs of Plant	\$	1,175
Administrative & General	\$ \$ \$ \$	1,500
Total Operating Expenses	\$	14,471
Other Revenue Deductions		
Depreciation & Amortization	\$	863
Operating Income Taxes	\$	-
Other Operating Taxes	\$	-
Uncollectible Revenue/Bad Debt Expense	\$ \$ \$ \$	-
Total Revenue Deductions		863
Total Expenses and Deductions	\$	15,334
Other Income	\$	-
Interest on Long-Term Debt		
Other Interest Charges	\$	-
Other Income Deductions	\$ \$ \$	-
Net Operating Income (or Loss)	\$	1,167

Assets & Other Debits		
Utility Plant	\$	30,600
Less: Depreciation & Amortization Reserve	\$	863
Other Property & Investments	\$	-
Materials and Supplies	\$	-
Other Current & Accrued Assets	\$	-
Deferred Debits	\$	-
Total Assets & Other Debits	\$	29,737
Liabilities & Other Credits		
Capital/Common Stock	\$	-
Retained Earnings	\$	26,070
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	\$	26,070
Average Number of Customers		
Flat Rate		-
Metered - Residential		33
Metered - Commercial		-
Irrigation (including golf courses)		-
Fire Protection		-
Other		-
Total Customers		33