

## e-FILING REPORT COVER SHEET

# COMPANY NAME: Air Acres Water System

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 Section Yes, report docket number: UP285 13 0
Report is required by: AR 860-036-2360 Statute 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 Section Ves, docket number: UP285 13 0

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

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

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





# ANNUAL RESULTS OF OPERATIONS REPORT

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

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

FOR THE CALENDAR YEAR

2022

**COMPANY NAME** 

Air Acres Water System

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

## INSTRUCTIONS

## Air Acres Water System

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

## OATH

Air Acres Water System

## **Complete Address of Reporting Utility**

Line 1:	Roth Development Inc
Line 2:	POB 1698
City:	North Plains
State:	Oregon
Zip:	97124
phone:	503-647-5296
email:	roth.devel@gmail.com
fax:	
website:	

## Name and title of person responsible for report

Name:	William H McCandless
Title:	President
Phone:	503-647-5296
Email:	roth.devel@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:	William McCandless
Address:	POB 1698, North Plains, OR 97133
Phone:	503-647-5296
Email:	roth.devel@gmail.com

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

Name:	William McCandless
Address:	32905 NW Beach Rd, Hillsboro OR 97124
Phone:	503-647-5296
Email:	roth.devel@gmail.com

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

Name:	
Address:	
Phone:	
Email:	

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

5/22/1967

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

Name	Title	Phone #	Email
William McCandless	President	503-647-5296	roth.devel@gmail.com
Susan Pederson	Secretary	503 647 5618	billwaco5@comcast.net
Brad Engel	Director	503-312-3461	bkeengel@gmail.com
Diane Fogg	Director	503 647 7426	RDFogg@Gmail.com
Richard Vangrunsven	Director	503 647 5127	engineering2@vansaircraft.com

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

Name	Title	Phone #	Email
Gary Brandt	Accountant	503-231-1140	gary.gmbrantpc@gmail.com
Pam Yee	Lawyer	503-642-7641	pam@schmidtandyee.com

Select business type

Private/Investor Owned

Select ownership type Corporation

Select accounting method

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

#### Part A: Sole Proprietorship or Partnership

	Name of ov	wner or part	iner		
1	Address				
Т	% interest	or equity			
	Principal du	uty (if emplo	oyed by compa	any)	
	Name of ov	wner or part	iner		
2	Address				
2	% interest	or equity			
	Principal du	rincipal duty (if employed by company)			
	Name of a	where or nort	nor		
	Name of owner or partner				
3	Address				
5	% interest	or equity			
	Principal du	rincipal duty (if employed by company)			
	Name of owner or partner				
	Name of O				
Л	Address				
4					

#### Part B: Corporation

1	Name of st		irector/officer	William McCandless				
	Title	President						
	Address	32905 NW	Beach Rd, Hillsboro OR, 9	7124				
	# shares ov	wned		12.	00			
	Name of st	ockholder/d	lirector/officer	Susan Pederson				
2	Title	Secretary						
2	Address	32655 NW	Beach Rd, Hillsboro OR, 9	each Rd, Hillsboro OR, 97124				
	# shares owned			12.	00			
	Name of st	Name of stockholder/director/officer		Diane Fogg				
3	Title	Director	ector					
5	Address	10020 NW	Gordon Rd, Cornelius OR,	97113				
	# shares ov	wned		12.	00			
	Name of st	me of stockholder/director/officer		Richard Vangrunsven				
4	Title	Director	ector					
	Address	9899 NW 3	16th PL, Hillsboro OR, 971	24				
	# shares ov	wned		12.	00			

Part C: Corporation - Shares Outstanding

<u>C</u>	ommon Sto	<u>ck Pi</u>	referred Stoc	k
# shares authorized	500			
# shares issued at year end	324			
Par or stated value per share:				
Dividends declared per share during the year:				

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

#### **Consumption and Revenue**

		# customers at	# customers at year	Total Quantity water	
	Act #	year beginning	end	sold	revenues
Unmetered (flat rate) water sales	460				
Metered sales to RESIDENTIAL customers	461.1	14	14	1,779,060	\$ 22,631
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		14	14	1,779,060	\$ 22,631

## 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 \$ 22,631

## 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	10589.64286	134.7057738
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

## Act # TAXES OTHER THAN INCOME TAX

408.11	Property Tax	\$ 199
408.12	Payroll Tax	
408.13	Other Tax Other Than Income Tax	
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 199

## Act # INCOME TAXES

409.1	Federal Income Tax	
409.11	State Income Tax	\$ 38
409.13	Other Income Tax	
409.2	Nonutility Income Tax	
	TOTAL	\$ 38

## 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
Tota	\$-

Act #		Expens	e amount
601	Salaries and Wages - employees		
603	Salaries and Wages – officers, directors, and majority stockholders	\$	1,681
604	Employee Pensions & Benefits		
610	Purchased Water		
611	Telephone/Communications		
615	Purchased Power	\$	1,307
616	Fuel for Power Production		
617	Utilities - Other (garbage, natural gas)		
618	Chemicals & testing	\$	155
619	Office Supplies (excluding postage)		
619.1	Postage	\$	258
620	Materials & Supplies (O&M)		
	Repairs of Water Plant	\$	132
	Contractual Services - engineering		
	Contractual Services - accounting	\$	85
	Contractual Services - legal		
	Contractual Services - management		
	Contractual Services – testing / sampling		
	Contractual Services – labor		
637	Contractual Services - billing/collections	\$	3,523
	Contractual Services - meter reading	\$	3,523
	Contractual Services - other	\$	. 11
641	Rental of Building / Real Property		
	Rental of Equipment		
	Small Tools		
648	Computer and electronic Expenses		
	Transportation Expenses		
	Insurance - Vehicle	\$	275
657	Insurance – General Liability	\$	4,848
	Insurance – Workman's Compensation		
	Insurance – Other		
	Public Relation / Advertising Expense		
	Amortization of Rate Case Expense		
	Regulatory Commission Fee (Gross Rev Fee)	\$	190
	Conservation Expense		
	Bad Debt Expense		
	Cross Connection Control Program Expense		
	Cross Connection Testing & Maintenance Services		
	Training & Certification Expense		
674	Consumer Confidence Report		
	Miscellaneous Expense	\$	5,391
	TOTA		21,378

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

<u>Act #</u>	Beg Year Balance	Added during year	<b>Retired during year</b>	<u>Adjustments</u>	End of year balance
301 Organization					\$-
302 Franchises					\$-
303 Land & land rights					\$-
304 Structures & improvements					\$-
305 Collecting & impounding reservoirs					\$-
306 Lake, river & other intakes					\$-
307 Wells & springs	\$ 2,056				\$ 2,056
308 Infiltration galleries & tunnels					\$-
309 Supply mains	\$ 8,484				\$ 8,484
310 Power generation equipment					\$-
311 Pumping equipment	\$ 11,608				\$ 11,608
320 Water treatment equipment					\$-
330 Distribution reservoirs & standpipes					\$-
331 Transmission & distribution mains					\$-
333 Services					\$-
334 Meters & meter installations	\$ 2,500				\$ 2,500
335 Hydrants					\$-
336 Backflow prevention devices (utility owned)					\$-
339 Other plant & miscellaneous equipment	\$ 4,079				\$ 4,079
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	\$ 28,727	\$ -	\$-	\$-	\$ 28,727

Explanation of unusual changes in utility plant during the year:

## CIAC AND ADVANCES

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

## **Advances for Construction**

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

\$	-

## **Contributions in Aid of Construction**

Beg of year balance

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

\$

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:

\$ -

\_

Ŷ
---

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

Act #	annual depreciation expense	acc dep balance beg of year	accruals booked to acc dep	plant retired charged to acc dep	Adjustments*	acc dep balance end of year
301 Organization		<u>or year</u>			Aujustinents	<u>end or year</u>
302 Franchises						
303 Land & land rights						
304 Structures & improvements			\$-			\$ -
305 Collecting & impounding reservoirs			\$ -			\$ -
306 Lake, river & other intakes			\$ -			\$ -
307 Wells & springs		\$ 2,056	\$ -			\$ 2,056
308 Infiltration galleries & tunnels			\$ -			\$ -
309 Supply mains			\$-			\$ -
310 Power generation equipment			\$-			\$ -
311 Pumping equipment		\$ 1,111	\$-			\$ 1,111
320 Water treatment equipment			\$-			\$ -
330 Distribution reservoirs & standpipes		\$ 16,197	\$-			\$ 16,197
331 Transmission & distribution mains		\$ 8,994	\$-			\$ 8,994
333 Services			\$-			\$ -
334 Meters & meter installations		\$ 2,875	\$-			\$ 2,875
335 Hydrants			\$-			\$ -
336 Backflow prevention devices (utility owned)			\$-			\$ -
339 Other plant & miscellaneous equipment		\$ 4,079	\$-			\$ 4,079
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	\$ -	\$ 35,312	\$-	\$-	\$-	\$ 35,312

\*Explanation of any adjustments made:

## **RETAINED EARNINGS**

Air Acres Water System

215 Unappropriated Retained Earnings (beginning of year balance)	\$ (1,465)

435	Balance transferred from income	\$ 8,676
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)	\$ 7,211

215	Unappropriated Retained Earnings (as of year end)	\$ 7,211

\* Explanation of any adjustments made to Retained Earnings

Explanation of any adjustments made i	to Retained Lannings	

Air Acres Water System For account information not already entered, please enter amounts below, if applicable.

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

tility Plant								
-	101	Utility Plant in Service	\$ 28,727	1	345	Power Operated Equipment	Ś	
-		Utility Plant Leased to Others	+	1		Communication Equipment	\$	
-		Property Held for Future Use		1		Computer & electronic Equipment	\$	-
		Utility Plant Purchased or Sold		-		Miscellaneous Equipment	ŝ	
		Construction Work in Progress - Commission Approved				S (404-434)	Ŷ	
-			\$ 35.312					
-		Accumulated Depreciation of Utility Plant in Service	\$ 35,312	Utility Ope				22.0
ŀ		Accumulated Amortization of Utility Plant in Service		-		Operating Revenue	\$	22,6
		Utility Plant Acquisition Adjustments				Operating Expenses	\$	21,3
		Accumulated Amortization of Utility Plant Acquisition Adjustments				Depreciation Expense	\$	
ther Prope		nvestments		-		Amortization of Utility Plant Acquisition Adjustment		
Γ		Nonutility Property		1		Amortization Expense (no CIAC)		
-		Accumulated Depreciation and Amortization of Nonutility Property		-		Taxes Other than Income	ć	1
-				-			2	
		Investment in Associated Companies		-		Income Taxes	\$	
		Utility Investments				Provision for Deferred Income Taxes - Debit	\$	
	125	Other Investments			411	Provision for Deferred Income Taxes - Credit	\$	
	127	Other Special Funds			412	Investment Tax Credit		
urront 8. A				_		Income from Utility Plant Leased to Others		
urrent & A			A 10.514	1			Ś	
-		Cash	\$ 49,644	-		Gain/Loss from Utility Property Sales	\$	
-		Special Deposits				Revenues from Merchandising, Jobbing, and Contract Work		
L		Working Funds			416	Cost and Expenses of Merchandising, Jobbing, and Contract Work		
	135	Temporary Cash Investments			419	Interest and Dividend Income	\$	
	141	Customer Accounts Receivable			421	Nonutility Income	\$	11,5
	142	Other Accounts Receivable			426	Nonutility Expenses	Ś	3,8
T I I		Allowance for Uncollectible Accounts (Enter positive)	\$ 1,649			Extraordinary Income		.,.
F		Notes Receivable	\$ 1,045	-		Extraordinary Deductions		
-				-				
-		Accounts Receivable from Associated Companies		Taxes App		Nonutility Income and Deductions		
	146	Notes Receivable from Associated Companies			408.2	Taxes Other than Income - Nonutility	\$	
F		Plant Materials and Supplies		1		Income Taxes - Nonutility	\$	
F		Prepayments		1		Provision for Deferred Income Taxes - Debit - Nonutility	\$	
ŀ				1				
ŀ		Accrued Interest Receivable		H		Provision for Deferred Income Taxes - Credit - Nonutility	\$	
L		Miscellaneous Current and Accrued Assets		Interest Ex				
erred De				-		Interest Expense		
Γ	181	Unamortized Debt Discount and Expense		1		Amortization of Debt Discount and Expense		
ļ,		Extraordinary Property Losses		1		Amortization of Premium on Debt		-
F		Miscellaneous Deferred Debits		Retained P		Account (435-439)		
ŀ		Accumulated Deferred Income Taxes		netained E			ć	. ·
L						Balance Transferred from Income	>	8,6
	RITILIES	S, AND OTHER CREDITS (201-283)				Appropriations of Retained Earnings		
ity			-	-		Preferred Stock Dividends Declared	\$	
Γ	201	Common Stock Issued	\$-	1	438	Common Stock Dividends Declared	\$	
Ē	204	Preferred Stock Issued	ś -		439	Adjustment to Retained Earnings	\$	
F		Premium on Capital Stock	-	ODERATIN		IUE ACCOUNTS (460-475)	7	
F			\$ 34,200	OPERATIN				
		Paid in Capital	\$ 34,200			Unmetered Water Revenue	Ş	
	212	Discount on Capital Stock			461	1 Metered Sales to Residential Customers	\$	22,0
	213	Capital Stock Expense			461	2 Metered Sales to Commercial Customers	\$	
Ē		Appropriated Retained Earnings				3 Metered Sales to Industrial Customers	S	
F		Unappropriated Retained Earnings	\$ 7,211			4 Metered Sales to Public Authorities	¢	
F			<i>y 7,211</i>				2	
+		Reacquired Capital Stock		-		5 Metered Sales to Multiple Family Dwellings	\$	
L		Proprietary Capital				1 Public Fire Protection	Ş	
g Term D	Debt				462.2	2 Private Fire Protection	\$	
	221	Bonds			464	Other Sales to Public Authorities	\$	
	223	Advances from Associated Companies			465	Sales to Irrigation Customers	Ś	
F		Other Long-Term Debt				Sales for Resale	¢	
L							ŝ	
rent and		ed Liabilities		-		Interdepartmental Sales		
L		Accounts Payable				Special Contract/Agreement Revenue	\$	
		Notes Payable				Forfeited Discounts	\$	
	233	Accounts Payable to Associated Companies			471	Miscellaneous Service Revenues	\$	
Γ	234	Notes Payable to Associated Companies			472	Rents From Water Property	\$	
F		Customer Deposits				Interdepartmental Rents	\$	
F		Accrued Taxes		-		Other Water Revenues		
ŀ		Accrued Interest						
							\$	
-	237			1	475	Cross Connection Sales & Services Revenues	\$ \$	
-	237 238	Accrued Dividends			475 N AND N	AINTENANCE EXPENSE ACCOUNTS (601-675)		
-	237 238				475 N AND N			
-	237 238 239	Accrued Dividends Matured Long-Term Debt			475 N AND N Supply ar	AAINTENANCE EXPENSE ACCOUNTS (601-675) nd Expenses		
-	237 238 239 240	Accrued Dividends Matured Long-Term Debt Matured Interest			475 N AND N Supply ar 601	AINTENANCE EXPENSE ACCOUNTS (601-675) nd Expenses Salaries and Wages - Employees	\$	1
-	237 238 239 240 241	Accrued Dividends Matured Long-Term Debt			475 N AND N Supply ar 601 603	AINTENANCE EXPENSE ACCOUNTS (601-675) df Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders	\$ \$ \$	
erred Cro	237 238 239 240 241 redits	Accrued Dividends Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities			475 N AND N Supply ar 601 603 604	AINTENANCE EXPENSE ACCOUNTS (601-675) de Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits	\$ \$ \$ \$	1,
erred Cri	237 238 239 240 241 redits 251	Accrued Dividends Matured Long-Tern Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt			475 N AND N Supply ar 601 603 604 610	ANNTENANCE EXPENSE ACCOUNTS (601-675) nd Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water	\$ \$ \$ \$ \$	1
rred Cr	237 238 239 240 241 redits 251 252	Accrued Dividends Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction	\$		475 N AND N Supply ar 601 603 604 610 611	AINTENANCE EXPENSE ACCOUNTS (601-675) df Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications	\$ \$ \$ \$ \$ \$ \$	
erred Cre	237 238 239 240 241 redits 251 252	Accrued Dividends Matured Long-Tern Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt	\$		475 N AND N Supply ar 601 603 604 610 611	ANNTENANCE EXPENSE ACCOUNTS (601-675) nd Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water	\$ \$ \$ \$ \$	1
	237 238 239 240 241 edits 251 252 253	Accrued Dividends Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits	\$		475 N AND M Supply ar 601 603 604 610 611 615	AMNTENANCE EXPENSE ACCOUNTS (601-675) nd Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Purchased Power	\$ \$ \$ \$ \$ \$ \$	
	237 238 239 240 241 edits 251 252 253 Reserves	Accrued Dividends Matured Long-Tern Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits 5	\$		475 N AND W Supply an 601 603 604 610 611 615 616	ANNTENANCE EXPENSE ACCOUNTS (601-675) nd Expenses Salaries and Wages - Employees Salaries and Wages - Diffeers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
	237 238 239 240 241 edits 251 252 253 Reserves 261	Accrued Dividends Matured Long-Term Debt Matured Interest Unamortized Premium on Debt Advances for Construction Other Deferred Credits S Property Insurance Reserve	5 · ·		475 N AND N Supply ar 601 603 604 610 611 615 616 616 617	AMNTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Definition - Definition Definition - Definition Definition - Definition De	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
	237 238 239 240 241 redits 251 252 253 Reserves 261 262	Accrued Dividends Matured Inderest Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Injuries and Damages Reserve	\$ · ·		475 N AND M Supply ar 601 603 604 610 611 615 616 617 618	AMNTENANCE EXPENSE ACCOUNTS (601-675) nd Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
	237 238 239 240 241 edits 251 252 253 Reserves 261 262 263	Accrued Dividends Matured Long-Tern Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits \$ Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve	\$ •		475 N AND M Supply ar 601 603 604 610 611 615 616 617 618 619	AAINTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses Salaries and Wages - Employees Salaries and Wages - Diffeers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ating R	237 238 239 240 241 redits 251 252 253 Reserves 261 262 263 265	Accrued Dividends Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves	5 · · ·		475 N AND M Supply ar 601 603 604 610 611 615 616 617 618 619 619.1	AMNTENANCE EXPENSE ACCOUNTS (601-675) ad Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ating R	237 238 239 240 241 redits 251 252 253 Reserves 261 262 263 265	Accrued Dividends Matured Long-Tern Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits \$ Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve	\$ •		475 N AND M Supply ar 601 603 604 610 611 615 616 617 618 619 619.1	AAINTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses Salaries and Wages - Employees Salaries and Wages - Diffeers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ating R	237 238 239 240 241 edits 251 252 253 Reserves 261 262 263 265 ns in Aid	Accrued Dividends Matured Long-Tern Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Pensions and Benefits Reserve Pensions and Benefits Reserves Miscellaneous Operating Reserves d of Construction	\$		475 N AND M Supply ar 601 603 604 611 615 616 617 618 619 619.1 620	AMNTENANCE EXPENSE ACCOUNTS (601-675) ad Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ating R	237 238 239 240 241 edits 251 252 253 Reserves 261 262 263 265 ns in Aio 271	Accrued Dividends Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits S Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction	\$ • • • • • • • • • • • • • • • • • • •		475 N AND M Supply ar 601 603 604 610 611 615 616 617 618 619 619.1 620 621	AINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Purchased Water Purchased Power Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ating R	237 238 239 240 241 edits 251 252 253 Reserves 261 262 263 265 ns in Aio 271 272	Accrued Dividends Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Pensions and Benefits Reserves id of Construction Contributions in Aid of Construction Accrumated Amortization of CIAC			475 N AND M Supply ar 601 603 604 610 611 615 616 617 618 619 619.1 620 621 631	AMNTENANCE EXPENSE ACCOUNTS (601-675) nd Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ating R	237 238 239 240 241 edits 251 252 253 Reserves 261 262 263 265 ns in Aic 271 272 ed Defer	Accrued Dividends Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits S Property Insurance Reserve Presions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contructions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes			475 N AND N Supply ar 601 603 604 610 611 615 616 617 618 619 619.1 620 621 631 632	ANNTENANCE EXPENSE ACCOUNTS (601-675) nd Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ating R	237 238 239 240 241 252 253 Reserves 261 262 263 265 ns in Aio 271 272 271 272 281	Accrued Dividends Matured Long-Term Debt Matured Long-Term Debt Matured Interest Unamortized Premium on Debt Advances for Construction Other Deferred Credits Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserves Miscellaneous Operating Reserves d of Construction Contribution IN dof Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation			475 N AND N Supply ar 601 603 604 610 611 615 616 617 618 619 619.1 620 621 631 632 633	AMNTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Uitilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ating R	237 238 239 240 241 252 253 253 265 261 262 263 265 ns in Aic 271 272 272 272 265 ns in Aic 271 272 272 281 282	Accrued Dividends Matured Interest Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amoritzation of CIAC rred Income Taxes - Accelerated Depreciation Accumalized Deferred Income Taxes - Accelerated Depreciation			475 N AND M Supply ar 601 603 604 610 611 615 616 617 618 619 619.1 620 621 631 632 633 634	AMNTENANCE EXPENSE ACCOUNTS (601-675) nd Expenses Salaries and Wages - Employees Salaries and Wages - Diffeers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Magement Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ribution	237 238 239 240 241 edits 251 252 253 Reserves 261 262 263 265 ns in Aic 271 272 ed Defer 281 282 283	Accrued Dividends Matured Long-Term Debt Matured Long-Term Debt Macured Interest Unamortized Premium on Debt Advances for Construction Other Deferred Credits Property Insurance Reserve Property Insurance Reserve Prensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amoritation of CIAC red Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Merei			475 N AND M Supply ar 601 603 604 610 611 615 616 617 618 619 619.1 620 621 631 632 633 634	AMNTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Uitilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ribution	237 238 239 240 241 edits 251 252 253 Reserves 261 262 263 265 ns in Aic 271 272 ed Defer 281 282 283	Accrued Dividends Matured Interest Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amoritzation of CIAC rred Income Taxes - Accelerated Depreciation Accumalized Deferred Income Taxes - Accelerated Depreciation			475 N AND M Supply ar 601 603 604 610 611 615 616 617 618 619 619.1 620 621 633 634 635	AINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Hower Fuel for Power Production Uilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Legial Contractual Services - Testing/Sampling	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ribution	237 238 239 240 241 251 252 253 253 265 263 265 263 265 263 265 263 265 263 265 271 272 272 282 282 283 241 272 283	Accrued Dividends Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Progenty Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserves Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC reed Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other Ant ACCOUNTRS (301-348)	\$ -		475 N AND M Supply ar 601 603 604 610 611 615 616 616 617 618 619 619.1 620 621 631 632 633 634 635 636	AMNTENANCE EXPENSE ACCOUNTS (601-675) nd Expenses Salaries and Wages - Employees Salaries and Wages - Difficers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Uitilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Staing/Sampling Contractual Services - Testing/Sampling	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ating R - - - - - - - - - - - - - - - - - - -	237 238 239 240 241 251 252 253 263 265 263 265 263 265 263 265 263 271 272 281 271 272 281 281 281 281 281 281 283 283 209 200 200 200 200 200 200 200 200 200	Accrued Dividends Matured Long-Term Debt Matured Long-Term Debt Macuned Interest Unamortized Premium on Debt Advances for Construction Other Deferred Credits S Property Insurance Reserve Injuries and Damages Reserve Prenison and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization	\$		475 57 siupply and 50 601 603 604 603 604 603 604 611 615 616 617 618 619.1 620 621 633 634 633 634 635 637 7	AMNTENANCE EXPENSE ACCOUNTS (601-675) de Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Angineering Contractual Services - Angineering Contractual Services - Angineering Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ating R - - - - - - - - - - - - - - - - - - -	237 238 239 240 241 251 252 253 265 261 262 263 265 261 262 263 265 272 272 272 272 272 272 272 272 272 27	Accrued Dividends Matured Long-Term Debt Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits Property Insurance Reserve Prositions and Benefits Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other Accumulated Deferred Income Taxes - Other Ant AccOUNTS (301-348) Organization	\$		475 5 siupply and for the second sec	AMNTENANCE EXPENSE ACCOUNTS (601-675) ad Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Uitilities - Other Chemical: & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Leging Contractual Services - Legingement Fees Contractual Services - Other Contractual Services - Maingement Fees Contractual Services - Other Contractual Services - Mainger Contractual Services - Ma	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ibution	237 238 239 240 241 251 252 253 253 265 265 265 265 265 265 265 265 265 265	Accured Dividends Matured Interest Miscellaneous Current and Accured Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other AAT ACCOUNTS (301-348) Organization Franchises Land and Land Rights	\$		475 500 475 500 500 500 500 500 500 500 500 500 5	AMNTENANCE EXPENSE ACCOUNTS (601-675) nd Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Legial Contractual Services - Legial Contractual Services - Legial Contractual Services - Staggement Fees Contractual Services - Staggement Fees Contractual Services - Staggement Fees Contractual Services - Management Fees Contractual Services - Meter Reading Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Meter Reading Contractual Services - Meter Reading	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ibution	237 238 239 240 241 252 253 252 253 265 rs in Aid 263 263 263 263 263 263 263 272 272 272 283 201 283 201 201 201 201 201 201 201 201 201 201	Accrued Dividends Matured Long-Term Debt Matured Long-Term Debt Macured Interest Unamortized Premium on Debt Advances for Construction Other Deferred Credits Property Insurance Reserve Property Insurance Reserve Pensions and Benefits Reserve Pensions and Benefits Reserve d of Construction Contributions in Aid of Construction Contributions in Aid of Construction Accumulated Amoritation of CIAC red Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other ANT ACCUNITS (301-348) Organization Franchises Land and Land Rights Structures and Improvements	\$		475 5 5 5 5 5 5 5 5 5 5 5 5 5 5	AMNTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Uilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legarement Fees Contractual Services - Legarement Fees Contractual Services - Stang/Sampling Contractual Services - Management Fees Contractual Services - Other Contractual Services - Other Contractual Services - Meter Reading Contractual Services - Other Contractual Services - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ibution	237 238 239 240 241 252 253 252 253 265 rs in Aid 263 263 263 263 263 263 263 272 272 272 283 201 283 201 201 201 201 201 201 201 201 201 201	Accured Dividends Matured Interest Miscellaneous Current and Accured Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other AAT ACCOUNTS (301-348) Organization Franchises Land and Land Rights	\$		475 5 5 5 5 5 5 5 5 5 5 5 5 5 5	AMNTENANCE EXPENSE ACCOUNTS (601-675) nd Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Legial Contractual Services - Legial Contractual Services - Legial Contractual Services - Staggement Fees Contractual Services - Staggement Fees Contractual Services - Staggement Fees Contractual Services - Management Fees Contractual Services - Meter Reading Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Meter Reading Contractual Services - Meter Reading	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ibution	237 238 239 240 241 251 252 253 265 263 265 263 265 263 265 263 265 263 265 272 272 272 272 272 272 272 272 272 27	Accrued Dividends Matured Long-Term Debt Matured Long-Term Debt Macured Interest Unamortized Premium on Debt Advances for Construction Other Deferred Credits Property Insurance Reserve Property Insurance Reserve Pensions and Benefits Reserve Pensions and Benefits Reserve d of Construction Contributions in Aid of Construction Contributions in Aid of Construction Accumulated Amoritation of CIAC red Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other ANT ACCUNITS (301-348) Organization Franchises Land and Land Rights Structures and Improvements	\$		475 supply ar 6011 603 604 603 604 6111 615 616 617 618 619 6211 620 6211 6333 634 6333 634 635 635 636 637 638 639 641 6422 641 6422 6442 6446	AMNTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Uilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legarement Fees Contractual Services - Legarement Fees Contractual Services - Stang/Sampling Contractual Services - Management Fees Contractual Services - Other Contractual Services - Other Contractual Services - Meter Reading Contractual Services - Other Contractual Services - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ibution	237 238 239 240 241 251 252 253 263 262 263 265 263 265 263 265 263 265 263 265 263 265 263 263 265 263 263 263 263 263 263 271 272 283 283 271 272 283 293 204 204 204 205 205 205 205 205 205 205 205 205 205	Accrued Dividends Matured Ling-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Injuries and Damages Reserve Presions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other Accumulated Deferred Income Taxes - Other Ant AccOUNTS (301-348) Organization Franchises Lind Rights Structures and Improvements Collecting and Impounding Reservoirs Lidkes, River and Other Intakes	\$	Source of 5	475 VADD %	AMNTENANCE EXPENSE ACCOUNTS (601-675) de Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Regineering Contractual Services - Ingineering Contractual Services - Inginagement Fees Contractual Services - Inging/Collections Contractual Services - Inging/Collections Contractual Services - Inging/Collections Contractual Services - Meting/Collections Contractual Services - Hother Contractual Services - Hother Contractual Services - Hother Contractual Services - Meting/Collections Contractual Services - Mether Reading Contractual Services - Wether Reading Contractual Services - Wether Reading Contractual Services - Mether Reading Contractual Services - Subter Contractual Services - Mether Reading Contractual Services - Subter Contractual Services - Mether Reading Contractual Services - Mether Reading Contractual Services - Mether Reading Contractual Services - Subter Contractual Services - Subter Contractual Services - Mether Reading Contractual Services - Subter Contractual Services - Mether Reading Contractual Services - Subter Contractual Services - Subter Co	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ibution	237 238 239 240 241 261 251 252 253 263 265 265 265 265 265 265 265 265 265 265	Accured Dividends Matured Long-Term Debt Matured Long-Term Debt Macured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Pensions and Benefits Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs	\$	Source of 5	475 475 475 475 475 475 475 475	AMNTENANCE EXPENSE ACCOUNTS (601-675) de Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemical: & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Builing/Collections Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ibution	237 238 239 240 241 251 252 253 252 253 252 261 265 261 265 265 265 271 272 283 265 265 271 272 283 200 265 265 271 272 283 303 303 303 304 305 306 307 308	Accured Dividends Matured Interest Macured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Progerty Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserves Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Amortization of CIAC red Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchizes Land and Land Rights Structures and Improvements Collecting and Umpounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiration Galeries and Tunnels	\$	Source of 5	475 475 475 475 475 475 475 475	AMNTENANCE EXPENSE ACCOUNTS (601-675) nd Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Nanagement Fees Contractual Services - Insting/Sampling Contractual Services - Insting/Sampling Contractual Services - Insting/Sampling Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Sampli Tools Computer & Electronic Expenses Computer & Electronic Expenses Computer Services - Sampli	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ibution	237 238 239 240 241 251 251 252 263 265 262 263 265 265 265 265 265 265 265 265 265 265	Accrued Dividends Matured Long-Term Debt Matured Long-Term Debt Macured Interest Unamortized Premium on Debt Advances for Construction Other Deferred Credits  Property Insurance Reserve Property Insurance Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other AIM Accumicated Deferred Income Taxes - Other AIM Accumicated Deferred Income Taxes - Other AIM Accumicated Deferred Income Taxes - Other AIM ACCUNITS (301-348) Organization Franchises Land and Land Rights Structures and Impovements Collecting and Impovements Collecting and Impovements Mells and Springs Definited Tunels Supply Mains	\$	Source of 5	475 N ADD b 6011 601 601 601 601 601 601 601 601 601	AMNTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Legar Contractual Services - Legar Contractual Services - Legar Contractual Services - Stang/Sampling Contractual Services - Stang/Sampling Contractual Services - Other Contractual Services - Other Rental of Equipment Semalt Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ating R - - - - - - - - - - - - - - - - - - -	237 238 239 240 241 261 251 252 253 253 253 265 265 272 272 272 272 272 272 272 272 272 27	Accured Dividends Matured Long-Term Debt Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Pensions and Benefits Reserves Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other AAT ACCOUNTS (301-348) Organization Franchises Euclard and Rights Structures and Improvements Collecting and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment	\$	Source of 5	475 475 475 475 475 475 475 475	AMNTENANCE EXPENSE ACCOUNTS (601-675) ad Expenses Salaries and Wages - Employees Salaries and Wages - Diffcers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Uiltities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Exprimes Transportation Expenses Transportation Expens	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ribution	237 238 239 240 241 251 252 253 265 263 265 263 265 263 265 271 272 272 272 272 272 272 272 273 271 272 273 271 272 273 271 272 273 271 272 273 274 275 273 275 275 275 275 275 275 275 275 275 275	Accured Dividends Matured Ling-Term Debt Matured Ling-Term Debt Macured Interest Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Property Insurance Reserve Presions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Contributions in Aid of Construction Cantributions in Aid of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other Ant AccUNITS (301-348) Organization Franchises Land and Rights Structures and Impovements Collecting and Impovements Supply Mains Power Generation Equipment Pow	\$	Source of 5	475 N apply at 475 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	ANNTENANCE EXPENSE ACCOUNTS (601-675) da Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Uilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Enging/Sampling Contractual Services - Management Fees Contractual Services - Intig/Sampling Contractual Services - Other Contractual Services - Other Computer & Electronic Expenses Transportation Expenses Transportation Expenses Transportation Expenses Transportation Compensation	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ating R - - - - - - - - - - - - - - - - - - -	237 238 239 240 241 251 252 253 265 263 265 263 265 263 265 271 272 272 272 272 272 272 272 273 271 272 273 271 272 273 271 272 273 271 272 273 274 275 273 275 275 275 275 275 275 275 275 275 275	Accured Dividends Matured Long-Term Debt Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Pensions and Benefits Reserves Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other AAT ACCOUNTS (301-348) Organization Franchises Euclard and Rights Structures and Improvements Collecting and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment	\$	Source of 5	475 N apply at 475 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	AMNTENANCE EXPENSE ACCOUNTS (601-675) ad Expenses Salaries and Wages - Employees Salaries and Wages - Diffcers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Uiltities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Exprimes Transportation Expenses Transportation Expens	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ating R - - - - - - - - - - - - - - - - - - -	237 238 239 240 241 251 253 263 263 263 265 263 265 263 262 263 262 263 262 263 262 263 262 263 262 263 262 263 263	Accured Dividends Matured Long-Term Debt Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Pensions and Benefits Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Ald of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Lindpoing Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Equipment	\$	Source of 5	4 757 3 4 757 3 4 757 3 4 757 3 4 757 4 4 757 4 5 757 5 5 7	AMNTENANCE EXPENSE ACCOUNTS (601-675) de Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Other Contractual Services - Other Rental of Builing/Collections Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Werkman's Compensation Insurance - Workman's Compensation	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ating R - - - - - - - - - - - - - - - - - - -	237 238 239 240 241 251 252 253 265 261 262 263 265 263 265 263 271 272 271 272 272 272 273 277 272 273 277 272 273 271 272 283 209 200 200 200 200 200 200 200 200 200	Accured Dividends Matured Interest Macurel Interest Macurel Interest Macurel Interest Unamortized Premium on Debt Advances for Construction Other Deferred Credits S Property Insurance Reserve Preproty Insurance Reserve Presions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Contributions in Aid of Construction Cantibutions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other Accumulated Deferred Income Taxes - Other Construction Corganization Franchises Land and Rights Structures and Improvements Collecting and Impounding Reservoirs Lidkes, River and Other Intukes Wells and Springs Infiltration Galeries and Trunels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Destruction Standpipes	\$	Source of 5	4755 M apply at 755 M	ANITENANCE EXPENSE ACCOUNTS (601-675) de Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Angineering Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Computer & Electronic Expenses Transportation Expenses Insurance - Wehicle Insurance - Other Public Relations / Advertising Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ating R - - - - - - - - - - - - - - - - - - -	237 238 239 240 241 251 252 253 265 263 265 263 265 263 265 263 265 263 265 271 282 247 283 205 267 281 283 205 205 205 205 205 205 205 205 205 205	Accured Dividends Matured Interest Matured Interest Mascellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits Property Insurance Reserve Injuries and Damages Reserve Prensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amoritation of CIAC red Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Franchises Land and Land Rights Structures and Impovements Collecting and Impovements Collecting and Impovements Surguy Mains Power Generation Equipment Mater Income Taxes Newlis and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Mater Treatment Equipment Mater Insure Surgues	\$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -	Source of 5	4757 4777 47777 4777 47777 47777 47777 47777 47777 47777 47777 47777 47777 477777	AMNTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Uilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Ingineering Contractual Services - Ingineering Contractual Services - Legard Contractual Services - Legard Contractual Services - Accounting Contractual Services - Reing/Sampling Contractual Services - Stang/Sampling Contractual Services - Other Contractual Services - Other Rental of Equipment Senses Transportation Expenses Transportation Expenses Transportation Expenses Transportation Expenses Transportation Expenses Transportation Expenses Transportation Expenses Transportation Expenses Transportation Expenses Resultatory Commission Expense Regulatory Commission Expense Restangent Partice Pa	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3
ating R - - - - - - - - - - - - - - - - - - -	237 238 240 241 251 252 253 261 262 263 265 265 265 265 265 265 265 265 265 265	Accured Dividends Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserves Miscellaneous Operating Reserves d of Construction Contributions in Ald Construction Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other Advancovirs(301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Improvements Supply Mains Power Generation Equipment Pumping Equipment Dustribution Reserves Supply Mains Power Seneration Equipment Distribution Reserves Supply Mains Services Supply Mains Services Supply Mains	\$	Source of 5	4757 4757 601 603 604 604 604 600 604 604 600 604 604 602 602 602 602 602 602 602 602 602 602	AMNTENANCE EXPENSE ACCOUNTS (601-675) ad Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Uitilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Wehicle Insurance - Workine Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ribution	237 238 240 241 251 252 253 261 262 263 265 265 265 265 265 265 265 265 265 265	Accured Dividends Matured Interest Matured Interest Mascellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits Property Insurance Reserve Property Insurance Reserve Property Insurance Reserve Miscellaneous Operating Reserves Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accumulated Amoritation of CIAC red Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other AIM Accumulated AIM Accumulated Deferred Income Taxes - Other AI	\$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -	Source of 5	4757           4757           601           603           604           610           611           615           616           617           618           619           619           619           612           633           634           635           636           637           642           633           642           643           650           6557           658           659           660           667           666           667           666           667           668           667           668           667           668           667           668           667           668           667           668           667           668           667           668           667           668  <	ANITENANCE EXPENSE ACCOUNTS (601-675) da Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Enging/Sampling Contractual Services - Legial Contractual Services - Ising/Sampling Contractual Services - Ising/Sampling Contractual Services - Other Contractual Services - Other Computer & Electronic Expenses Transportation Expenses Insurance - Ownean's Compensation Insurance - Ownean's Compensation Insurance - Ownean's Compensation Insurance - Ownean's Compensation of Rate Case Expense Regulatory Commission Expense Conter Conservice Services - Other Water Resource Conservice Services - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ributior mulate	237 238 239 240 241 251 252 253 265 265 265 265 265 272 272 272 272 272 272 272 272 272 27	Accured Dividends Matured Interest Mascel Interest Mascel Interest Machanes of Construction Other Deferred Credits  Unamortized Premium on Debt Advances for Construction Other Deferred Credits  Property Insurance Reserve Property Insurance Reserve Miscellaneous Operating Reserves Miscellaneous Operating Reserves Miscellaneous Operating Reserves Other Interest Miscellaneous Operating Reserves Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Uneralized Depreciation Carbitry (301-348) Organization Granization Granizat	\$	Source of 5	4757           4757           601           603           604           610           611           615           616           617           618           619           619           619           612           633           634           635           636           637           642           633           642           643           650           6557           658           659           660           667           666           667           666           667           668           667           668           667           668           667           668           667           668           667           668           667           668           667           668           667           668  <	AMNTENANCE EXPENSE ACCOUNTS (601-675) ad Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Uitilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Wehicle Insurance - Workine Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3
ribution	237 238 240 241 252 253 253 253 253 253 253 254 261 265 265 265 272 272 283 301 272 283 301 302 300 300 300 300 300 300 300 300 300	Accured Dividends Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamorized Premium on Debt Advances for Construction Other Deferred Credits Property Insurance Reserve Pensions and Benefits Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Ald of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchies Land and Land Rights Structures and Improvements Collecting and Improvements Collecting and Improvements Power Generation Equipment Pumping Equipment Pumping Equipment Distribution Reservois and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants	\$	Source of 5	4757 4757 4757 4757 4767 4767 47777 47777 4777 4777 4777 4777 4777 4777 4777 4777 4777 4777	ANNTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Uitilities - Other Chemical: & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Management Fees Contractual Services - Management Fees Contractual Services - Other Contractual Services - Other Small Tools Computer & Electronic Expenses Transportation Expenses Transportation Expenses Transportation Fagenses Transportation Fagenses Regulatory Commission Expense Regulatory Commission Expense Regulator	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ribution	237 238 239 240 241 252 253 252 253 265 263 265 263 265 263 265 263 265 263 265 263 265 271 272 272 272 272 273 272 273 274 272 273 274 275 273 275 273 275 273 275 273 275 273 275 273 275 273 275 275 275 275 275 275 275 275 275 275	Accured Dividends Matured Interest Macular Interest Macular Interest Macular Interest Macular Interest Macular Interest Unamortized Premium on Debt Advances for Construction Other Deferred Credits s Property Insurance Reserve Injuries and Damages Reserve Previous and Benfits Reserve Miscellaneous Operating Reserves d of Construction Contributions in Aid of Construction Accurduated Deferred Income Taxes - Accelerated Depreciation Accurduated Deferred Income Taxes - Other Conganization Graphication Graphicati	\$	Source of 5	4757 4757 601 603 603 604 603 604 605 605 605 605 605 605 605 605 605 605	ANITENANCE EXPENSE ACCOUNTS (601-675) da Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Regulator Contractual Services - Regulator Contractual Services - Regulator Contractual Services - Itegal Contractual Services - Itegal Contractual Services - Other Contractual Services - Other Computer & Electronic Expenses Transportations Expenses Insurance - Weihcle Insurance - Workmar's Compensation Insurance - Workmar's Compensation Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Other Water Resource Conservation Expenses Bad Debt Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ating R - - - - - - - - - - - - - - - - - - -	237 238 239 240 241 251 252 253 252 253 252 253 253 252 253 253	Accured Dividends Matured Interest Matured Interest Macularian Accured Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits Property Insurance Reserve Prosions and Benefits Reserve Injuries and Damages Reserve Pensions and Benefits Reserve d of Construction Aid of Construction Contributions In Aid of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other AIM Accumited Deferred Income Taxes - Other AIM ACCUNITS (301-348) Organization Franchises Land and Land Rights Structures and Uther Intakes Wells and Springs Inflitration Galeries and Tunnels Supply Mains Power Generation Equipment Water Treatment Equipment Distribution Reservoirs Services Meters and Meter Installations Hydrants BacKlow Prevention Devices Other Plant and Miscellaneous Equipment	\$         -           \$         -	Source of 5	4757           47578           60130           60330           60404           6111           6155           616           617           618           619.1           619.1           6331           6344           6333           6344           6353           6366           6371           6411           642           6433           6444           6455           6576           6586           6700           6616           671.2           671.2	AMNTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Uilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Inglineering Contractual Services - Inglineering Contractual Services - Amagement Fees Contractual Services - Namagement Fees Contractual Services - Other Contractual Services - Other Secomputer & Electronic Expenses Transportation Expenses Transportation Expenses Transportation S Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Sad Debt Expense Cross Connection Testin & Maintenance Services	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ribution	237 238 239 240 241 251 252 253 261 262 263 265 263 265 263 265 263 265 263 265 263 263 263 263 263 263 263 263 263 263	Accured Dividends Matured Long-Term Debt Matured Long-Term Debt Matured Long-Term Debt Advances for Construction Other Deferred Credits  Property Insurance Reserve Progenty Insurance Reserve Progenty Insurance Reserve Pensions and Benefits Reserves Miscellaneous Operating Reserves d of Construction Contributions In Add Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other accumulated Deferred Income Taxes - Other Income Taxes Inducted Deferred Income Taxes - Other Ant Accumulated Deferred Income Taxes - Other Income Taxes - Interalized Depreciation Accumulated Deferred Income Taxes - Other Interaction Accumulated Deferred Income Taxes - Interalized Depreciation Accumulated Deferred Income Taxes - Other Interaction Accumulated Deferred Income Taxes - Interalized Depreciation Accumulated Deferred Income Taxes - Other Interaction Accumulated Deferred Income Taxes - Interalized Depreciation Accumulated Deferred Income Taxes - Interalized Depreciation Accumulated Deferred Income Taxes - Other Interaction Accumulated Deferred Income Taxes - Interalized Depreciation Accumulated De	\$         -           \$         -	Source of 5	4757 4757 4757 4767 4767 4767 47777 4777 4777 4777 4777 47777 4777 4777 4777 4777 4777	AMNTENANCE EXPENSE ACCOUNTS (601-675) de Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supples Repairs to Water Plant Contractual Services - Angement Fees Contractual Services - Angement Fees Contractual Services - Regineering Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Bing/Collections Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Equipment Small Tools Insurance - Other Public Relations / Advertising Expense Transportation Sepenses Insurance - Other Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense Bad Debt Expense Cross Connection Testing Program Expense Cons Connection Control Program Expense Cons Connection Control Program Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
umulate	237 238 239 240 241 251 252 253 261 262 263 265 261 262 263 265 261 262 263 271 271 263 263 271 271 263 263 271 271 263 263 271 271 263 263 271 271 271 271 263 273 271 271 271 271 271 271 271 271 271 271	Accured Dividends Matured Interest Matured Interest Macularian Accured Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits Property Insurance Reserve Prosions and Benefits Reserve Injuries and Damages Reserve Pensions and Benefits Reserve d of Construction Aid of Construction Contributions In Aid of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other AIM Accumited Deferred Income Taxes - Other AIM ACCUNITS (301-348) Organization Franchises Land and Land Rights Structures and Uther Intakes Wells and Springs Inflitration Galeries and Tunnels Supply Mains Power Generation Equipment Water Treatment Equipment Distribution Reservoirs Services Meters and Meter Installations Hydrants BacKlow Prevention Devices Other Plant and Miscellaneous Equipment	\$         -           \$         -	Source of 5	4757 4757 6011 6013 6014 6010 6014 6010 6014 6010 6014 6014	AMNTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Uilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Inglineering Contractual Services - Inglineering Contractual Services - Amagement Fees Contractual Services - Namagement Fees Contractual Services - Other Contractual Services - Other Rental of Equipment Sumal Tools Computer & Electronic Expenses Transportation Expenses Transportation Expenses Transportation S / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Cross Connection Testin & Maintenance Services	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	

Notes and explanations:

## **INCOME STATEMENT**

## Air Acres Water System

400 Operating Revenue	\$	22,631
401 Operating Expenses	\$	21,378
403 Depreciation Expense	\$	-
406 Amortization of Utility Plant Acquisition Adjustmen	t \$	-
407 Amortization Expense	\$	-
408 Taxes Other Than Income Taxes (total)		199
409 Income Taxes	\$	38
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	\$	3
427 Interact Expanse	ć	
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)	Ş	-
NET UTILITY OPERATING INCOME	\$	1,018
421 Nonutility Income	\$	11,518
415 Revenue From Merchandising, Jobbing, & Contract	s \$	-
426 Nonutility Expense	\$	3,860
408.2 Nonutility Taxes Other Than Income Tax	\$	-
409.2 Nonutility Income Taxes	\$	-
410.2 Nonutility Deferred Income Taxes	\$	-
, 411.2 Nonutility Provision for Deferred Income Taxes Cre		-
416 Cost & Expense of Merchandising, Jobbing, Contrac		-

Net Income

\$

8,676

## Air Acres Water Syst Please do not submit to PUC until figures are balanced.

	Utility Plant in Service (excluding CIAC) Accumulated Depreciation & Amortization Subtotal	\$ 28,727 \$ 35,312 \$ (6,585)
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 Accounts Receivable Accounts & Notes Receivable Accounts & Notes Receivable from Associated Companies Materials & Supplies Inventory Miscellaneous Current & Accrued Assets & Prepayments Net Current & Accrued Assets	\$ 49,644  \$ - \$ - \$ 1,649  \$ - \$ 5 - \$ 5 - \$ 5 - \$ 47,996
181-186	Deferred Debits	\$ -
271	Total Assets Advances for Construction CIAC Accumulated Amortization of CIAC Net CIAC & Advances for Construction	\$ - \$ - \$ -
122	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 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 Proprietary Capital (Proprietorships & Partnerships Only) Total Equity	
	Total Liabilities and Equity	\$ 41,411

Operating Revenues		
Flat Rate	\$	-
Metered - Residential	\$	22,631
Metered - Commercial	\$	-
Irrigation (including golf courses)	\$	-
Fire Protection	\$	-
Other Sales of Water	\$	-
Other Operating Revenue	\$ \$ \$ \$ \$	-
Total Operating Revenues	\$	22,631
Operating Expenses		
Purchased Water	\$	-
Purchased Power		1,307
Water Treatment	\$	155
Supplies and Expenses	\$	10,962
Repairs of Plant	\$	132
Administrative & General	\$ \$ \$ \$ \$	8,821
Total Operating Expenses	\$	21,378
Other Revenue Deductions		
Depreciation & Amortization	\$	-
Operating Income Taxes		38
Other Operating Taxes	\$	199
Uncollectible Revenue/Bad Debt Expense	\$ \$ \$	-
Total Revenue Deductions	\$	237
Total Expenses and Deductions	\$	21,615
Other Income	\$	3
Interest on Long-Term Debt		
Other Interest Charges	\$	-
Other Income Deductions	\$ \$ \$	-
Net Operating Income (or Loss)	\$	1,018

Assets & Other Debits		
Utility Plant	\$	28,727
Less: Depreciation & Amortization Reserve	\$	35,312
Other Property & Investments	\$	49,644
Materials and Supplies	\$	-
Other Current & Accrued Assets	\$	(1,649)
Deferred Debits	\$	-
Total Assets & Other Debits	\$	41,411
Liabilities & Other Credits		
Capital/Common Stock	\$	34,200
Retained Earnings	\$	7,211
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	\$	41,411
Average Number of Customers		
Flat Rate		-
Metered - Residential		14
Metered - Commercial		-
Irrigation (including golf courses)		-
Fire Protection		-
Other		-
Total Customers		14