



## ANNUAL RESULTS OF OPERATIONS REPORT

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

Class A Water Utility (Annual Gross Revenue of \$1,000,000 or more)

FOR THE CALENDAR YEAR

2019

**COMPANY NAME** 

Sunriver Water LLC

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

FM763 - revised 7/25/2019

#### INSTRUCTIONS

#### Sunriver Water LLC

The Annual Results of Operations Report, required by the Public Utility Commission (PUC or Commission) under the authority of the Oregon Revised Statutes (ORS) 757.125 and 757.135, is based on the utility's operations for a calendar or fiscal year and is a convenient method for the Commission's staff to monitor the utility's results of operations. It must be filed electronically with the PUC on or before April 1<sup>st</sup> of the year following that for which the report is made. Attach the completed report in Excel ONLY with formulae intact and any supplementary pages to an email addressed to the following address: puc.filingcenter@state.or.us.

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

• Special or unusual entries and all discrepancies must be fully explained. Describe fully any unusual entries and discrepancies in a narrative explanation in the tab titled "Notes."

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

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

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

# FOR QUESTIONS CONTACT RUSS BEITZEL AT 503-378-6628 OR EMAIL AT RUSSELL.BEITZEL@STATE.OR.US

## OATH

Sunriver Water LLC

## **Complete Address of Reporting Utility**

Line 1:	PO Box 3699
Line 2:	
City:	Sunriver
State:	OR
Zip:	97707
phone:	541-593-4197
email:	
fax:	541-593-4643
website:	

## Name and title of person responsible for report

Name:	Brody Wilson
Title:	CFO/Treasurer
Phone:	503-610-7176
Email:	brody.wilson@nwnatural.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:	Tim Smith
Address:	PO Box 3699, Sunriver, OR 97707
Phone:	860-885-9784
Email:	tsmith@sunriverutilities.com

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

Name:	Sunriver Water LLC
Address:	57850 W Cascade Dr, Sunriver, OR 97707
Phone:	541-593-4197
Email:	

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

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

6/1/1998

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

Name	Title	Phone #	Email		
Justin Palfreyman	President	503-721-2451	justin.palfreyman@nwnatural.com		
Brody Wilson	CFO/Treasurer	503-610-7176	brody.wilson@nwnatural.com		
Shawn Filippi	Secretary	503-220-2435	shawn.filippi@nwnatural.com		
Tim Smith	General Manager	860-885-9784	tsmith@sunriverutilities.com		
Gary Hutter	Director of Utilities	541-593-4197	ghutter@sunriverutilities.com		

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

Name	Title	Phone #	Email

Select business type Private/Investor Owned Select ownership type
Partnership

Select accounting method
accrual

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 owner or partner NW Natura		W Natural Water of	Oregon, LLC		
1	Address	250 SW Tay	lor St., Portland, OR 97204			
1	% interest	nterest or equity 100%				
	Principal du	uty (if emplo	oyed by compa	ıy)		
	Name of ov	wner or part	tner			
2	Address					
2	% interest	or equity				
	Principal du	incipal duty (if employed by company)				
	Name of owner or partner					
3	Address					
5	% interest	or equity				
	Principal du	uty (if emplo	oyed by compa	ıy)		
	Name of o	wner or part	tner			
	Address					
4	Address % interest (	or equity				
4	% interest		oyed by compa	ny)		

#### Part B: Corporation

	Name of st	ockholder/d	irector/officer
1	Title		
Т	Address		
	# shares ov	vned	
	Name of st	ockholder/d	irector/officer
2	Title		
2	Address		
	# shares ov	vned	
	Name of st	ockholder/d	irector/officer
2	Title		
3	Address		
	# shares ov	vned	
	Name of st	ockholder/d	irector/officer
	Title		
4	Address		
	# shares ov	vned	

Part C: Corporation - Shares Outstanding



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

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

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

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

Name of Affiliate	Description of product or service	Contract or Agreement effective date	Cost
NW Natural Water Company, LLC	Management (Jun 1 – Dec 31 <sup>st</sup> 2019)	N/A	\$157,778
Sunriver Resort Limited Partnership	Management (Jan 1 – May 31 <sup>st</sup> 2019)	N/A	\$108,790
			\$ 266,568

TOTAL \$ (266,568)

**Explanations or Notes** 

The affiliated interest agreement was approved by the OPUC in Order No. 19-411 in docket UI 415. The AI agreement is retroactively effective as of 5/31/2019.

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

				501	
Consumption and Revenue					
		# customers at	# customers at year	Total Quantity water	
	Act #	year beginning	end	sold	revenues
Unmetered (flat rate) water sales	460	40	40	978,520	\$ 11,439
Metered sales to RESIDENTIAL customers	461.1	4,178	4,204	281,726,397	\$ 1,116,017
Metered sales to COMMERCIAL customers	461.2	126	126	50,850,010	\$ 167,910
Metered sales to INDUSTRIAL customers	461.3				
Other metered sales to public authorities	461.4				
Metered sales to multiple family dwellings	461.5	263	263	9,985,210	\$ 55,221
Public fire protection revenue	462.1				
Private fire protection revenue	462.2	27	27		\$ 9,208
Other Sales to public authorities	464				
Sales to irrigation customers	465	116	112	158,621,270	\$ 289,419
Sales for resale	466				
Water Sales to golf course/recreation revenue	467				
Special contract/agreement revenue	468				
TOTAL		4,750	4,772	502,161,407	\$ 1,649,213

#### Revenue other than water sales

	Act #		revenues
Forfeited discounts	470	)	
Miscellaneous service revenues	471	\$	27,654
Rents from water property	472		
Interdepartmental rents	473	5	
Other	474	ŀ	
Cross Connection sales & services revenues	475	\$	46,197
	Total	\$	73,851

Total Operating Revenue \$ 1,723,065

#### Average Monthly Consumption and Bill

		Average Monthly	Average Monthly
		Consumption per	Revenue per
	Act #	customer	customer
Unmetered (flat rate) water sales	460	2038.583333	23.83104167
Metered sales to RESIDENTIAL customers	461.1	5601.81335	22.19074465
Metered sales to COMMERCIAL customers	461.2	33630.95899	111.0514418
Metered sales to INDUSTRIAL customers	461.3		
Other metered sales to public authorities	461.4		
Metered sales to multiple family dwellings	461.5	3163.881496	17.49715779
Public fire protection revenue	462.1		
Private fire protection revenue	462.2		28.41851852
Other Sales to public authorities	464		
Sales to irrigation customers	465	115951.2208	211.5637061
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	\$ 87,904
408.12	Payroll Tax	\$ 67,415
408.13	Other Tax Other Than Income Tax	
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 155,319

#### Act # INCOME TAXES

409.1	Federal Income Tax	\$ 9,968
409.11	State Income Tax	\$ 3,533
409.13	Other Income Tax	
409.2	Nonutility Income Tax	
	TOTAL	\$ 13,501

#### 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	
Sale of Assets	\$	9,860	
Total	\$	9,860	

Act #		Expe	nse amount
601	Salaries and Wages - employees	\$	594,487
603	Salaries and Wages – officers, directors, and majority stockholders		
604	Employee Pensions & Benefits	\$	164,607
610	Purchased Water		
611	Telephone/Communications	\$	8,042
615	Purchased Power	\$	67,012
616	Fuel for Power Production		
617	Utilities - Other (garbage, natural gas)	\$	69
618	Chemicals & testing		
619	Office Supplies (excluding postage)	\$	6,404
619.1	Postage	\$	25,975
620	Materials & Supplies (O&M)	\$	8,041
621	Repairs of Water Plant	\$	14,376
631	Contractual Services - engineering		
	Contractual Services - accounting	\$	21,097
633	Contractual Services - legal	\$	912
634	Contractual Services - management	\$	108,790
635	Contractual Services – testing / sampling		
	Contractual Services – labor	\$	7,773
637	Contractual Services - billing/collections	\$	18,902
	Contractual Services - meter reading		
	Contractual Services - other	\$	34,904
641	Rental of Building / Real Property	\$	30,768
	Rental of Equipment		
	Small Tools	\$	20,612
648	Computer and electronic Expenses	\$	22,053
	Transportation Expenses	\$	24,173
656	Insurance - Vehicle		
657	Insurance – General Liability	\$	134,060
658	Insurance – Workman's Compensation	\$	15,856
	Insurance – Other		
660	Public Relation / Advertising Expense		
	Amortization of Rate Case Expense		
667	Regulatory Commission Fee (Gross Rev Fee)	\$	5,809
668	Conservation Expense		
	Bad Debt Expense		
	Cross Connection Control Program Expense		
	Cross Connection Testing & Maintenance Services		
	Training & Certification Expense	\$	18,953
	Consumer Confidence Report		
	Miscellaneous Expense	\$	11,131
	TOTA	-	1,364,805

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

<u>Act #</u>		Beg	g Year Balance	Added during year	<b>Retired during year</b>	Adjustment	<u>:s</u>	End of year balance
301	Organization							\$-
302	Franchises							\$-
303	Land & land rights	\$	247,915	\$-	\$ 75,333	\$ (99,52	3)	\$ 73,059
304	Structures & improvements	\$	110,007	\$-	\$ 18,747	\$ (7,01	4)	\$ 84,246
305	Collecting & impounding reservoirs	\$	15,581	\$-		\$ (15,58	:1)	\$0
306	Lake, river & other intakes							\$-
307	Wells & springs	\$	1,245,795	\$ 22,358		\$ (181,92	2)	\$ 1,086,231
308	Infiltration galleries & tunnels							\$-
309	Supply mains	\$	3,773	\$-		\$ 3,37	0	\$ 7,143
310	Power generation equipment	\$	200,788	\$-		\$ 26,04	8	\$ 226,836
311	Pumping equipment	\$	174,817	\$-		\$ (37,65	0)	\$ 137,167
320	Water treatment equipment	\$	7,010	\$-		\$-		\$ 7,010
330	Distribution reservoirs & standpipes	\$	2,484,485	\$ 20,272		\$ 69,11	1	\$ 2,573,868
331	Transmission & distribution mains	\$	99,447	\$ 97,866	\$ 77,828	\$ 614,45	1	\$ 733,936
333	Services							\$-
334	Meters & meter installations	\$	1,084,794	\$ 47,493		\$ 35,11	9	\$ 1,167,406
335	Hydrants	\$	33,358	\$ 14,883		\$ 98	6	\$ 49,227
336	Backflow prevention devices (utility owned)	\$	1,867	\$-		\$ (10	7)	\$ 1,760
339	Other plant & miscellaneous equipment	\$	159,023	\$-		\$ (5,68	3)	\$ 153,340
340	Office furniture & equipment	\$	2,984	\$-	\$ 2,984	\$ -		\$-
341	Transportation equipment	\$	386,793	\$ 41,060		\$ (71,53	6)	\$ 356,317
343	Tools, shop & garage equipment	\$	219,266	\$-		\$ 7,13	34	\$ 226,400
344	Laboratory equipment			\$-		\$ -		\$-
345	Power operated equipment	\$	2,562	\$-		\$ (35	2)	\$ 2,210
346	Communication equipment	\$	142,263	\$ 10,000	\$ 90,739	\$ 6,43	35	\$ 67,958
347	Electronic & computer equipment	\$	663,711	\$ 64,494		\$ (360,53	8)	\$ 367,667
348	Miscellaneous equipment	\$	105,767	\$-		\$ 17,25	2	\$ 123,019
	TOTAL	\$	7,392,006	\$ 318,426	\$ 265,631	\$	0	\$ 7,444,802

Explanation of unusual changes in utility plant during the year:

We do not have a detailed listing that would allow us to match the asset groupings that were used with the 2018 annual report and drive our beginning balance. We have r

### **CIAC AND ADVANCES**

**Advances for Construction** 

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

Beg of year balance	
Additions during year	
Subtractions during year	
End of year balance	\$
Contributions in Aid of Construction	
Beg of year balance	\$ (2,1
Added during the year:	
Capacity charge	
Main line extension charges	
Customer connection charges	
Developer's property	
Other	\$ 2,1
Retired during the year	
End of year balance	\$
	,
Accumulated Amortization of CIAC	
Beg of year balance	\$ (1,7
Add CIAC amortized during year	\$ (
Subtract offects of CIAC dispacels	

Subtract effects of CIAC disposals +/- other adjustments\*

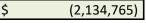
Change in Accumulated Amortization during the year

End of year balance

\* Explain any adjustments:

As part of the purchase accounting we have decided to exclude both the CIAC assets and CIAC liabilities from our accounting records. We believe this simplifies the records, and is consistent with the GAAP presentation of the parent.

\$	-



\$ 2,134,765

\$ -

\$ (1,750,507)
\$ (85,391)
\$ 1,835,898
\$ 1,750,507

-

\$

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

		annu	ual depreciation	acc c	lep balance beg	acc	ruals booked to	plant retired charged			ac	<u>c dep balance</u>
Act #			<u>expense</u>		of year		acc dep	to acc dep	4	Adjustments*	1	end of year
301	Organization											
302	Franchises											
303	Land & land rights											
304	Structures & improvements	\$	2,784	\$	83,750	\$	2,784		\$	(31,679)	\$	54,855
305	Collecting & impounding reservoirs	\$	-	\$	8,556	\$	-		\$	(8,556)	\$	-
306	Lake, river & other intakes	\$	-			\$	-		\$	-	\$	-
307	Wells & springs	\$	40,823	\$	651,102	\$	40,823		\$	(129,978)	\$	561,947
308	Infiltration galleries & tunnels					\$	-				\$	-
309	Supply mains	\$	143	\$	3,094	\$	143		\$	1,346	\$	4,583
310	Power generation equipment	\$	6,098	\$	178,585	\$	6,098		\$	(25,921)	\$	158,762
311	Pumping equipment	\$	5,954	\$	121,218	\$	5,954		\$	(50,984)	\$	76,188
320	Water treatment equipment	\$	350	\$	5,537	\$	350		\$	(631)	\$	5,256
330	Distribution reservoirs & standpipes	\$	34,221	\$	1,460,933	\$	34,221		\$	(1,058,207)	\$	436,948
331	Transmission & distribution mains	\$	13,065	\$	81,496	\$	13,065		\$	215,468	\$	310,029
333	Services	\$	-			\$	-				\$	-
334	Meters & meter installations	\$	45,546	\$	690,450	\$	45,546		\$	(153,986)	\$	582,011
335	Hydrants	\$	937	\$	24,347	\$	937		\$	(20,001)	\$	5,284
336	Backflow prevention devices (utility owned)	\$	117	\$	1,632	\$	117		\$	(1,072)	\$	677
339	Other plant & miscellaneous equipment	\$	5,286	\$	66,093	\$	5,286		\$	(49,793)	\$	21,585
340	Office furniture & equipment	\$	-	\$	2,380	\$	-		\$	(2,380)	\$	-
341	Transportation equipment	\$	28,452	\$	326,224	\$	28,452		\$	(106,109)	\$	248,567
343	Tools, shop & garage equipment	\$	12,631	\$	206,913	\$	12,631		\$	(76,591)	\$	142,952
344	Laboratory equipment	\$	-			\$	-		\$	-	\$	-
345	Power operated equipment	\$	-	\$	2,208	\$	-		\$	2	\$	2,210
346	Communication equip	\$	5,739	\$	141,927	\$	5,739		\$	(110,383)	\$	37,283
347	Electronic & computer Equipment	\$	46,365	\$	565,950	\$	46,365		\$	(414,049)	\$	198,266
348	Miscellaneous Equipment	\$	8,760	\$	77,311	\$	8,760		\$	15,221	\$	101,292
	TOTAL	\$	257,272	\$	4,699,706	\$	257,272	\$-	\$	(2,008,283)	\$	2,948,695

#### \*Explanation of any adjustments made:

Previous ownership of Sunriver Water used thier book balances to file their annual report. The book balance was based on the tax basis of assets. Tax basis assumes accelerated depreciation, which is

## **RETAINED EARNINGS**

Sunriver Water LLC

215 Unappropriated Retained Earnings (beginning of year balance)	\$ 55,810

	(143,363)
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)	\$ (87,553)

\* Explanation of any adjustments made to Retained Earnings

L	planation of any adjustments made to Netamed Lamings	

#### OTHER ACCOUNTS

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

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

1									
	101 U	Jtility Plant in Service	\$	7,444,802	]	345	Power Operated Equipment	\$	2,
1		Itility Plant Leased to Others					Communication Equipment	\$	67,
	103 P	Property Held for Future Use					Computer & electronic Equipment	\$	367,
1		Jtility Plant Purchased or Sold					Miscellaneous Equipment	\$	123,
		Construction Work in Progress - Commission Approved	Ś	612,856	INCOME A		S (404-434)		
		Accumulated Depreciation of Utility Plant in Service	ŝ	2,948,695	Utility Ope				
		Accumulated Amortization of Utility Plant in Service			,		Operating Revenue	\$	1,723
		Jtility Plant Acquisition Adjustments			1		Operating Expenses	Ś	1,364
		Accumulated Amortization of Utility Plant Acquisition Adjustments					Depreciation Expense	ŝ	257
					1			3	23
		vestments			1		Amortization of Utility Plant Acquisition Adjustment		
		Ionutility Property					Amortization Expense (no CIAC)		
		Accumulated Depreciation and Amortization of Nonutility Property					Taxes Other than Income	\$	15
1	123 Ir	nvestment in Associated Companies				409	Income Taxes	\$	1
1	124 U	Jtility Investments				410	Provision for Deferred Income Taxes - Debit	ŝ	
		Other Investments			1		Provision for Deferred Income Taxes - Credit	Ś	
		Other Special Funds					Investment Tax Credit	Ŧ	
nt & Accru					1				
					1		Income from Utility Plant Leased to Others		
	131 C		\$	307,527			Gain/Loss from Utility Property Sales	\$	
		pecial Deposits					Revenues from Merchandising, Jobbing, and Contract Work		
1	134 V	Vorking Funds				416	Cost and Expenses of Merchandising, Jobbing, and Contract Work		
1	135 T	emporary Cash Investments				419	Interest and Dividend Income		
		Customer Accounts Receivable	S	6,780	1		Nonutility Income		
1		Other Accounts Receivable			1		Nonutility Expenses		
		Allowance for Uncollectible Accounts (Enter positive)					Extraordinary Income		
		lotes Receivable					Extraordinary Deductions		
1	145 A	Accounts Receivable from Associated Companies	\$	803	Taxes App		Nonutility Income and Deductions		
1	146 N	Notes Receivable from Associated Companies				408.2	Taxes Other than Income - Nonutility	\$	
		Plant Materials and Supplies	\$	57,743			Income Taxes - Nonutility	\$	
		repayments	\$	31,679			Provision for Deferred Income Taxes - Debit - Nonutility	\$	
		Accrued Interest Receivable	Ŧ		1		Provision for Deferred Income Taxes - Credit - Nonutility	ŝ	
		Accrued Interest Receivable Aliscellaneous Current and Accrued Assets			Interest Ex			14	
		mocenarieous current and AULIUEU Assets			merest EX		Interact Evenese		
ed Debits					1		Interest Expense		
		Jnamortized Debt Discount and Expense					Amortization of Debt Discount and Expense		
		xtraordinary Property Losses					Amortization of Premium on Debt		
1	186 N	Aiscellaneous Deferred Debits			Retained E		Account (435-439)		
		Accumulated Deferred Income Taxes					Balance Transferred from Income	\$	(14
		AND OTHER CREDITS (201-283)	1				Appropriations of Retained Earnings		1-4
,							Preferred Stock Dividends Declared	s	
-	201 -	Common Stock Issued	~	·1	1	437		ŝ	
		Common Stock Issued	\$	-					
		Preferred Stock Issued	\$				Adjustment to Retained Earnings	\$	
		Premium on Capital Stock			OPERATIN		UE ACCOUNTS (460-475)		
2	211 P	aid in Capital	\$	4,608,244		460	Unmetered Water Revenue	\$	1
2	212 D	Discount on Capital Stock				461	1 Metered Sales to Residential Customers	\$	1,11
		Capital Stock Expense					2 Metered Sales to Commercial Customers	Ś	16
		Appropriated Retained Earnings			1		3 Metered Sales to Industrial Customers	\$	
2	215 11	Jnappropriated Retained Earnings	Ś	(87,553)	1		4 Metered Sales to Public Authorities	s	
		Reacquired Capital Stock	Ŷ	(07,555)	1		5 Metered Sales to Multiple Family Dwellings	ŝ	5
			\$	124 740				ŝ	,
		Proprietary Capital	Ş	124,740	1		1 Public Fire Protection		
erm Debt					1		2 Private Fire Protection	\$	
	221 B						Other Sales to Public Authorities	\$	
2	223 A	Advances from Associated Companies				465	Sales to Irrigation Customers	\$	28
2	224 0	Other Long-Term Debt				466	Sales for Resale	\$	
t and Acc	crued	I Liabilities				467	Interdepartmental Sales	\$	
		Accounts Payable	\$	156,707	1		Special Contract/Agreement Revenue	s	
		lotes Payable					Forfeited Discounts	ŝ	
			s	141 (07				ŝ	
		Accounts Payable to Associated Companies	\$	141,607			Miscellaneous Service Revenues		2
		lotes Payable to Associated Companies					Rents From Water Property	\$	
		Customer Deposits					Interdepartmental Rents	\$	
2	236 A	Accrued Taxes	\$	366		474	Other Water Revenues	\$	
2	237 A	Accrued Interest				475	Cross Connection Sales & Services Revenues	\$	4
2	238 A	Accrued Dividends			OPERATIO	N AND N	MAINTENANCE EXPENSE ACCOUNTS (601-675)		
2		Natured Long-Term Debt					nd Expenses		
		Matured Interest					Salaries and Wages - Employees	s	59
								\$	55
		Aiscellaneous Current and Accrued Liabilities			]		Salaries and Wages - Officers, Directors and Majority Stockholders		
ed Credite					1		Employee Pensions and Benefits		16
		Jnamortized Premium on Debt			i		Purchased Water	\$	
		Advances for Construction				610			
2			\$			610	Telephone/Communications	\$	
2	252 A	Other Deferred Credits	\$			610 611		\$	
2	252 A 253 O	Other Deferred Credits	\$	-		610 611 615	Telephone/Communications	\$	
2 2 ing Reser	252 A 253 O erves		\$	-	]	610 611 615 616	Telephone/Communications Purchased Power Fuel for Power Production	\$	6
2 2 2 cing Reser 2	252 A 253 O erves 261 P	Property Insurance Reserve	\$	-		610 611 615 616 617	Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other	\$	
2 2 ing Reser 2 2	252 A 253 O erves 261 P 262 Ir	Property Insurance Reserve njuries and Damages Reserve	\$			610 611 615 616 617 618	Telephone/Communications Purchased Power Fuel for Power Production Ultilities - Other Chemicals & testing	\$	6
2 2 2 ing Reser 2 2 2 2	252 A 253 O erves 261 P 262 Ir 263 P	Yroperty Insurance Reserve njuries and Damages Reserve rensions and Benefits Reserve	\$			610 611 615 616 617 618 619	Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage)	\$	6
2 2 2 2 2 2 2 2 2 2 2 2 2 2	252 A 253 O erves 261 P 262 Ir 263 P 265 N	roperty Insurance Reserve njuries and Damages Reserve Persions and Benefits Reserve Aliscellaneous Operating Reserves	\$	-		610 611 615 616 617 618 619 619.1	Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6
2 2 ing Reser 2 2 2 2 2 utions in	252 A 253 O erves 261 P 262 Ir 263 P 265 N n Aid	rroperty insurance Reserve njuries and Damages Reserve ensions and Benefits Reserve Aliscellaneous Operating Reserves of Construction	\$	-		610 611 615 616 617 618 619 619.1 620	Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6
2 2 ing Reser 2 2 2 2 utions in 2	252 A 253 O erves 261 P 262 Ir 263 P 265 N n Aid 271 C	Yroperty Insurance Reserve njuries and Damages Reserve ensions and Benefits Reserve Miscellaneous Operating Reserves of Construction Construction in Aid of Construction	\$	-		610 611 615 616 617 618 619 619.1 620 621	Telephone/Communications Purchased Power Froduction Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252 A 253 O erves 261 P 262 Ir 263 P 265 N n Aid 271 C 272 A	Property Insurance Reserve injuries and Damages Reserve tensions and Benefits Reserve Miscellaneous Operating Reserves of Construction Ontributions in Aid of Construction commuted Amorization of CIAC	\$ \$ \$ \$			610 611 615 616 617 618 619 619.1 620 621 631	Telephone/Communications Purchased Power Froduction Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252 A 253 O erves 261 P 262 Ir 263 P 265 N n Aid 271 C 272 A	Yroperty Insurance Reserve njuries and Damages Reserve ensions and Benefits Reserve Miscellaneous Operating Reserves of Construction Construction in Aid of Construction				610 611 615 616 617 618 619 619.1 620 621 631	Telephone/Communications Purchased Power Froduction Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252 A 253 O erves 261 P 262 Ir 263 P 265 N n Aid 271 C 272 A 0eferre	Property Insurance Reserve injuries and Damages Reserve tensions and Benefits Reserve Miscellaneous Operating Reserves of Construction Ontributions in Aid of Construction commuted Amorization of CIAC		- - - - 569,384		610 611 615 616 617 618 619 619.1 620 621 631 632	Telephone/Communications Purchased Power Froduction Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2
2 2 2 2 2 2 2 utions in 2 utions in 2 utions in 2 2 utions in 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252 A 253 O erves 261 P 262 Ir 263 P 265 N n Aid 271 C 272 A 0eferre 281 A	roperty Insurance Reserve njuries and Damages Reserve Hensions and Benefits Reserve Miscellaneous Operating Reserves of Construction Onstructions in Aid of Construction Accumulated Amortization of CIAC ed Income Taxes ccumulated Deferred Income Taxes - Accelerated Depreciation	\$	-		610 611 615 616 617 618 619 619.1 620 621 631 632 633	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 - Legal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	e 2 1 1
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252 A 253 O erves 261 P 262 Ir 263 P 265 N n Aid 271 C 272 A 0eferro 281 A 282 A	Property Insurance Reserve injuries and Damages Reserve ensions and Benefits Reserve Miscellaneous Operating Reserves of Construction Construction Construction in Aid of Construction excumulated Amortization of CIAC ed Income Taxes Excumulated Deferred Income Taxes - Accelerated Depreciation Excumulated Deferred Income Taxes - Liberalized Depreciation	\$	-		610 611 615 616 617 618 619 619.1 620 621 631 632 633 633	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 - Management Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	e 2 1 1
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252 A 253 O erves 261 P 262 Ir 263 P 265 N n Aid 271 C 272 A 0eferre 281 A 282 A 282 A	rroperty Insurance Reserve injuries and Damages Reserve ensions and Benefits Reserve discellaneous Operating Reserves of Construction contributions in Aid of Construction commutated Amortization of CIAC ed Income Taxes texcumulated Deferred Income Taxes - Accelerated Depreciation kccumulated Deferred Income Taxes - Uberalized Depreciation kccumulated Deferred Income Taxes - Other	\$	-		610 611 615 616 617 618 619 619.1 620 621 631 632 633 634 635	Telephone/Communications Purchased Power Froduction Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Acgineering Contractual Services - Acgineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Testing/Sampling	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2 2 1 1 2 2 10
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252 A 253 O erves 261 P 262 Ir 263 P 265 M n Aid 271 C 272 A 0eferro 281 A 282 A 282 A 283 A Y PLAN	Property Insurance Reserve Injuries and Damages Reserve Persions and Benefits Reserve Siticellaneous Operating Reserves of Construction Communication of Construction Communication of CIAC ed Income Taxes cumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other N ACCOUNTS (301-348)	\$	-		610 611 615 616 617 618 619 619.1 620 621 631 632 633 634 635 636	Telephone/Communications Purchased Power Purchased Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Lesting/Sampling Contractual Services - Testing/Sampling Contractual Services - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
2 2 2 2 2 2 2 2 2 2 2 2 2 2	252 A 253 O erves 261 P 262 Ir 263 P 265 N n Aid 271 C 272 A 0eferre 281 A 282 A 283 A Y PLAN 301 O	Iroperty Insurance Reserve injuries and Damages Reserve Aliscellaneous Operating Reserve discellaneous Operating Reserves of Construction Contributions in Aid of Construction scumulated Amoritzation of CIAC ed Income Taxes Accelerated Deferred Income Taxes - Accelerated Depreciation scumulated Deferred Income Taxes - Uberalized Depreciation scumulated Deferred Income Taxes - Other NT ACCOUNTS (301-348) Typanization	\$ \$ \$ \$	-		610 611 615 616 617 618 619.1 620 621 631 632 633 634 635 636 637	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 - Maingement Fees Contractual Services - Testing/Sampling Contractual Services - Tother Contractual Services - Other Contractual Services - Other Contractual Services - Mainge/Collections	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2 2 1 1 2 2 10
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252 A 253 O 27VES 261 P P 262 Ir 263 P 265 M 7 A 265 M 7 A 265 M 7 A 265 M 7 A 265 M 7 A 265 M 7 A 265 M 7 A 277 A 283 A	Property Insurance Reserve injuries and Damages Reserve tensions and Benefits Reserve silkscellaneous Operating Reserves of Construction communication of CIAC ed Income Taxes communicated Deferred Income Taxes - Accelerated Depreciation excumulated Deferred Income Taxes - Uberalized Depreciation excumulated Deferred Income Taxes - Other NT ACCOUNTS (301-348) Trganization	\$ \$ \$ \$ \$	- 569,384		610 611 615 616 617 618 619 619.1 620 621 631 632 633 634 635 636 637 638	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 - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Definition Collections Contractual Services - Billing/Collections Contractual Services - Meter Reading	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
2 2 2 2 2 2 2 2 2 2 2 2 2 2	252 A A 253 O 277Ves 261 P C 262 Irr 263 P 265 N n Aid 271 C 272 A A 283	Property Insurance Reserve  injuries and Damages Reserve  tensions and Benefits Reserve  discellaneous Operating Reserves of Construction  communication of Construction  communication of CIAC  ed Income Taxes  comunicated Deferred Income Taxes - Accelerated Depreciation  communicated Deferred Income Taxes - Other  MT ACCOUNTS (301-348)  Drganization  Tanchies  and and Land Rights	\$ \$ \$ \$ \$ \$	- 569,384 - - 73,059		610 611 615 616 617 618 619 6191 620 621 631 632 633 634 635 636 637 638 639	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 - Legal Contractual Services - Management Fees Contractual Services - Management Fees Contractual Services - Bulling/Collections Contractual Services - Billing/Collections Contractual Services - Management Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
2 2 2 2 2 2 2 2 2 2 2 2 2 2	252 A A 253 O 277Ves 261 P C 262 Irr 263 P 265 N n Aid 271 C 272 A A 283	Property Insurance Reserve injuries and Damages Reserve tensions and Benefits Reserve silkscellaneous Operating Reserves of Construction communication of CIAC ed Income Taxes communicated Deferred Income Taxes - Accelerated Depreciation excumulated Deferred Income Taxes - Uberalized Depreciation excumulated Deferred Income Taxes - Other NT ACCOUNTS (301-348) Trganization	\$ \$ \$ \$ \$	- 569,384		610 611 615 616 617 618 619 6191 620 621 631 632 633 634 635 636 637 638 639	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 - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Definition Collections Contractual Services - Billing/Collections Contractual Services - Meter Reading	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252 A A 253 O 277VES 261 P 262 Irr 263 P 265 N n Aid 271 C 272 A A 283 A	rroperty Insurance Reserve injuries and Damages Reserve discellaneous Operating Reserve discellaneous Operating Reserves of Construction contributions in Aid of Construction comunitated Amortization of CIAC ed Income Taxes cucumulated Deferred Income Taxes - Accelerated Depreciation cucumulated Deferred Income Taxes - Uberalized Depreciation cucumulated Deferred Income Taxes - Other WT ACCOUNTS (301-348) Trganization ranchises and and Land Rights tructures and Improvements	\$ \$ \$ \$ \$ \$	- 569,384 - - 73,059		610 611 615 616 617 618 619 619.1 620 621 631 632 633 634 635 636 637 638 639 641	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 - Legal Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Testing/Collections Contractual Services - Inter Collections Contractual Services - Other Contractual Services - Inter Reading Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 1 3 1 3	252         A           253         O           253         O           2702         Frves           261         P           262         Ir           263         P           265         M           n         Aid           271         C           272         A           282         A           282         A           282         A           301         O           3020         Fill           3030         Fill           3040         Sill           3050         C	Property Insurance Reserve injuries and Damages Reserve tensions and Benefits Reserve Miscellaneous Operating Reserves of Construction Construction in Aid of Construction communities Amorization of CIAC ed Income Taxes communities Deferred Income Taxes - Accelerated Depreciation kccumulated Deferred Income Taxes - Accelerated Depreciation kccumulated Deferred Income Taxes - Other MT ACCOUNTS (201-348) Tranchises and and Land Rights tructures and Improvements Dilecting and Improvements	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 569,384 - - 73,059 84,246		610 611 615 616 617 618 619 619.1 620 621 631 632 633 634 635 636 637 638 639 641 642	Telephone/Communications Purchased Power Purchased Power Purchased Power Purchased Power Purchased Power Purchased Power Purchased Purchased Purchased Purchased Purchased Purchase Pur	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
UTILITY UTILITY UTILITY UTILITY	252         A           253         O           253         O           2702         Frves           261         P           262         Ir/Ir/I           263         P           265         M           n         Aid           271         C           272         A           282         A           282         A           282         A           283         A           3010         O           3020         Fill           30302         Fill           30304         Si           30304         Si           30305         C           30306         Li	Property Insurance Reserve Projuries and Damages Reserve Ariscellaneous Operating Reserve discellaneous Operating Reserves of Construction Contributions in Aid of Construction commutated Deferred Income Taxes - Accelerated Depreciation commutated Deferred Income Taxes - Uberalized Depreciation commutated Deferred Income Taxes - Other NT ACCOUNTS (301-348) Tranchises and and Land Rights tructures and Improvements collecting and Impounding Reservoirs akes, River and Other Intakes	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 569,384 - - 73,059 84,246 0 -		610 611 615 616 617 618 619 619 619 620 621 632 633 634 635 636 637 638 639 641 642 643	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 - Legal Contractual Services - Mangement Fees Contractual Services - Bailing/Collections Contractual Services - Bailing Collections Contractual Services - Mater Reading Contractual Services -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252         A           253         O           253         O           272         A           261         P           262         Ir           263         P           264         Ir           265         M           n         Aid           271         C           272         A           281         A           282         A           283         A           283         A           283         A           283         A           3000         C           3001         O           3002         Fi           3003         Li           3004         S           3005         C           3005         C           3006         Li           3007         W	Property Insurance Reserve injuries and Damages Reserve tensions and Benefits Reserve Miscellaneous Operating Reserves of Construction Communication of CLAC del Income Taxes communicated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other NT ACCOUNTS (301-348) Drganization ranchises and and Land Rights Mixtuctures and Improvements Sollecting and Impounding Reservoirs akes, River and Other Intakes Vells and Springs	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 569,384 - - 73,059 84,246		610 611 615 616 617 618 619 6191 620 621 633 633 634 635 636 637 638 639 641 642 643	Telghone/Communications Purchased Power Purchased Purchased Purchase	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252 A 253 O 261 P 262 Ir 263 P 265 N n Aid 271 C 272 A 272 A 273 A 274 A 274 A 274 A 275 A 275 A 276 A 277 A 276 A 276 A 276 A 277 A 276 A 277 A	Property Insurance Reserve  injuries and Damages Reserve  tensions and Benefits Reserve  disculaneous Operating Reserves  of Construction  committed Departing Reserves  committed Departing Reserves  committed Deferred Income Taxes - Accelerated Depreciation  committed Deferred Income Taxes - Accelerated Depreciation  committed Deferred Income Taxes - Other  NT ACCOUNTS (301-348)  Prganization  ranchises and and Land Rights  tructures and Improvements  Collecting and Improvements  Collecting and Improvements  Velis and Springs  Velis and Springs  Velis and Springs  Intruction Saleries and Tunnels	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - - - - - - - - 1,086,231 -		610 611 615 616 617 618 619 620 621 631 632 633 633 634 635 636 637 638 639 641 642 643 643	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 - Legal Contractual Services - Accounting Contractual Services - Legal Contractual Services - Management Fees Contractual Services - Hangement Fees Contractual Services - Hange Rental of Building/Real Property Rental of Building/Real Property Small Tools Computer & Electronic Expenses Transportation Expenses	\$         \$           \$         \$	
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252 AA 253 O 261 P 262 I 263 P 263 P 263 P 265 N 277 A 277 A 278 A 278 A 278 A 283 A	roperty Insurance Reserve  njuries and Damages Reserve  insuration of the serve  structure of the serves  of Construction  fortributions in Aid of Construction  kccumulated Amortization of CIAC  del Income Taxes  cumulated Deferred Income Taxes - Accelerated Depreciation  kccumulated Deferred Income Taxes - Accelerated Depreciation  kccumulated Deferred Income Taxes - Other  WT ACCOUNTS (301-348)  Drganization Tanchises  and and Land Rights  tructures and Impounding Reservois  akes, River and Other Intakes  Wells and Springs  Inflitzation Galleries and Tunnels  upply Mains	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			610. 611 615 615 616 617 618 619 619 619 619 620 621 631 632 633 634 635 637 638 639 641 642 643 644 642 643 644 642 643 644 645 645 645 645 645 645 645	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 - Legal Contractual Services - Accounting Contractual Services - Legal Contractual Services - Holgneement Fees Contractual Services - Instign/Sampling Contractual Services - Mangement Fees Contractual Services - Instign/Collections Contractual Services - Meter Reading Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses	\$         \$           \$         \$	
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252 AA 253 O 261 P 262 I 263 P 263 P 263 P 265 N 277 A 277 A 278 A 278 A 278 A 283 A	Property Insurance Reserve  injuries and Damages Reserve  tensions and Benefits Reserve  disculaneous Operating Reserves  of Construction  committed Departing Reserves  committed Deformed Income Taxes - Accelerated Depreciation  committed Deferred Income Taxes - Accelerated Depreciation  committed Deferred Income Taxes - Other  NT ACCOUNTS (301-348)  Prganization  ranchises and and Land Rights  tructures and Improvements  Oilecting and Improvements  Oilecting and Improvements  Vells and Springs  Vells and Springs  Intraction  Intraction Calleries and Tunnels	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - - - - - - - - 1,086,231 -		610. 611 615 616 617 618 619 619 619 620 621 631 632 633 634 635 637 638 639 641 642 643 644 642 643 644 645 655 655 655 655 655 655	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 - Legal Contractual Services - Accounting Contractual Services - Legal Contractual Services - Management Fees Contractual Services - Hangement Fees Contractual Services - Hange Rental of Building/Real Property Rental of Building/Real Property Small Tools Computer & Electronic Expenses Transportation Expenses	\$         \$           \$         \$	
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252 AA 253 O 261 P 262 P 263 P 263 P 263 P 263 P 263 P 265 N n Aid 277 C 272 A 277 A 2	roperty Insurance Reserve  njuries and Damages Reserve  insuration of the serve  structure of the serves  of Construction  fortributions in Aid of Construction  kccumulated Amortization of CIAC  del Income Taxes  cumulated Deferred Income Taxes - Accelerated Depreciation  kccumulated Deferred Income Taxes - Accelerated Depreciation  kccumulated Deferred Income Taxes - Other  WT ACCOUNTS (301-348)  Drganization Tanchises and and Land Rights  tructures and Impounding Reservois  akes, River and Other Intakes  Wells and Springs  Inflitzation Galleries and Tunnels  upply Mains	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			610. 611. 615. 616. 617. 618. 619.1 619.1 620. 621. 632. 633. 634. 635. 636. 637. 638. 639. 641. 642. 638. 639. 641. 645. 655. 655. 655. 657.	Telephone/Communications Purchased Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Regimering Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Sulding/Real Property Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Reneal Liability	\$         \$           \$         \$	
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252 AA 253 O 27795 261 P 262 IF 263 P 263 P 265 M 265 M 271 C 272 A 265 M 271 C 272 A 283	Property Insurance Reserve pipuries and Damages Reserve discellaneous Operating Reserve discellaneous Operating Reserves disce River and Other Intakes Vells and Oprings diffusto diffustion Galleres and Tunnels upply Mains Ower Generation Equipment Umping Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			6101 611 615 616 617 618 619 619 619 619 619 619 619 621 631 632 633 634 635 636 636 636 637 638 639 639 641 642 642 643 655 6557 6588	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 - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Builing/Collections Contractual Services - Materialge Contractual Services - Builing/Collections Contractual Services - Builing/Collections Contractual Services - Other Rental of Building/Real Property Rental of Suiding/Real Property Rental Other Suiding/Real Property Rental Suiding/Real Property Rental Suiding/Real Property Rental Suiding/Real Property Rental Suidi	\$         \$           \$         \$	
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252         A           253         O           253         O           27         S           261         P           262         Ir           263         P           264         P           265         N           271         C           272         A           283         A           283         A           283         A           283         A           283         A           3001         C           30302         Fi           30303         Li           30304         S'           30305         C           30305         C           3101         P           311         P	Property Insurance Reserve injuries and Damages Reserve tensions and Benefits Reserve Miscellaneous Operating Reserves of Construction Communication of CLAC del Income Taxes Communication of CLAC del Income Taxes Communication Deferred Income Taxes - Accelerated Depreciation toccumulated Deferred Income Taxes - Uberalized Depreciation toccumulated Deferred Income Taxes - Other NT ACCOUNTS (301-348) Drganization ranchises and and Land Rights mutcutures and Improvements collecting and Impounding Reservoirs akes, River and Other Intakes Vells and Springs Inflitzation Galleries and Tunnels upply Mains tower Generation Equipment Vater Treatment Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			610.0 611 615 616 617 618 619 619 1 620 631 632 633 636 639 641 632 642 643 642 643 642 643 642 643 642 643 644 655 657 658 659	Telephone/Communications Purchased Power Production Purchased Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Suidingment Small Tools Computer & Electronic Expenses Transportation Expenses Transportation Expenses Transportation Expenses Transportation Expenses Transportation Expenses Insurance - Wehlte Insurance - Workmar's Compensation Insurance - Workmar's Compensation Insurance - Under	\$         \$           \$         \$	
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252         A           253         O           277         C2           261         P           262         Ir           263         P           263         P           264         P           265         N           1         C2           2         C           2         C           2         C           2         C           2         C           2         C           2         C           2         C           2         C           2         C           2         C           3         C           3         C           3         C           3         C	Property Insurance Reserve Injuries and Damages Reserve Injuries and Damages Reserve Insuration and Benefits Reserve Insuration and Benefits Reserve Insuration India of Construction Communited Amountization of CIAC ed Income Taxes communited Deferred Income Taxes - Accelerated Depreciation Accoundiated Deferred Income Taxes - Liberalized Depreciation Accoundiated Deferred Income Taxes - Cuber INT ACCOUNTS (2013-348) Urganization ranchises and and Land Rights Turctures and Improvements Collecting and Improvement Collecting and I	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			6101 6111 6155 616 617 619 619 619 619 621 631 632 633 633 633 633 633 633 633 633 633	Telephone/Communications Purchased Power Focuers Purchased Power Focuers Purchased Power Focuers Public Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Vesting/Sampling Contractual Services - Nangement Fees Contractual Services - Hangement Fees Contractual Services - Heading Contractual Service	\$         \$           \$         \$	
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252         A           2253         O           270         Press           261         Pr           262         Ir           263         P           265         N           272         A           283         A           2832         A           2832         A           2833         A           3000         C           3030         D           3030         D           3030         D           3330         D           3331         T	roperty Insurance Reserve  njuries and Damages Reserve  njuries and Damages Reserve  stand Benefits Reserve  of Construction  commutated Deferred Income Taxes - Accelerated Depreciation  accumulated Deferred Income Taxes - Accelerated Depreciation  accumulated Deferred Income Taxes - Other  NT ACCOUNTS (301-348)  Tranchises and and Land Rights  tructures and Impounding Reservoirs akes, River and Other Intakes  Vells and Springs  fulfitation Galleries and Tunnels  upply Mains  over Generation Equipment Vater Treatment Equipment Vater Treatment Equipment  Vater Treatment Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			610.0         611.1           611.1         615.5           616.6         617.7           618.1         620.0           619.1         620.0           619.1         620.0           632.1         633.3           634.4         635.5           636.6         637.7           638.8         650.0           656.6         657.7           658.8         659.9           6606.6         666.6	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 - Legal Contractual Services - Legal Contractual Services - Institution Contractual Services - Mangement Fees Contractual Services - Other Contractual Services - Other Contractual Services - Mangement Fees Contractual Services - Other Contractual Services - Mangement Fees Contractual Services - Other Contractual Services - Mangement Fees Contractual	\$         \$           \$         \$	
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252         A           253         O           279         Call           261         P           262         Ir           263         P           265         N           271         C           272         A           283         A           283         A           Y         PLAN           3001         O           3002         F           30304         Si           30305         C           3110         P           3311         T           3333         Si	Property Insurance Reserve  Injuries and Damages Reserve  Insuration of the serve serve  of Construction  of Construction  of Construction  of Construction  commutated Amoritation of CIAC  def Income Taxes  commutated Deferred Income Taxes - Accelerated Depreciation  commutated Deferred Income Taxes - Uberalized Depreciation  commutated Deferred Income Taxes - Other  of ACCOUNTS (301-348)  organization  and and Land Rights  and and Land Rights  and and Land Rights  and and Land Rights  furctures and Improvements  commutated Deferred Income Taxes  akes, River and Other Intakes  Wells and Springs  filtration Galleries and Tunnels  upply Mains  waver Generation Equipment  Vater Treatment Equipment  Distribution Reservoirs and Standpipes  Tansmission and Distribution Mains  ervices	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			610.0         611.1           611.1         615.5           616.6         617.7           618.1         619.0           619.1         620.0           621.1         620.0           633.3         634.0           634.3         636.0           637.6         636.0           637.7         658.8           638.0         656.6           657.7         658.8           659.9         660.6           6666.6         667.7	Telephone/Communications Purchased Power Purchase Postage Post	\$         \$           \$         \$	
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252         A           253         O           279         Call           261         P           262         Ir           263         P           265         N           271         C           272         A           283         A           283         A           Y         PLAN           3001         O           3002         F           30304         Si           30305         C           3110         P           3311         T           3333         Si	roperty Insurance Reserve  njuries and Damages Reserve  njuries and Damages Reserve  stand Benefits Reserve  of Construction  commutated Deferred Income Taxes - Accelerated Depreciation  accumulated Deferred Income Taxes - Accelerated Depreciation  accumulated Deferred Income Taxes - Other  NT ACCOUNTS (301-348)  Tranchises and and Land Rights  tructures and Impounding Reservoirs akes, River and Other Intakes  Vells and Springs  fulfitation Galleries and Tunnels  upply Mains  over Generation Equipment Vater Treatment Equipment Vater Treatment Equipment  Vater Treatment Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			610.0         611.1           611.1         615.5           616.6         617.7           619.1         619.1           619.1         620.0           631.3         634.4           635.5         636.6           637.7         638.8           639.6         650.6           650.6         657.7           658.8         659.9           660.6         667.6           667.6         668.8	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 - Lengineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Hargement Fees Contractual Services - Hargement Fees Contractual Services - Hargement Fees Contractual Services - Margement Fees Contractual Services - Hargement Fees Contractual Services - Harge Collections Contractual Services - Hargement Fees Contractual Services - Hargement Fees Contractual Services - Hargement Fees Contractual Services - Harge Collections Contractual Services - Harge Collections Contractual Services - Harge Collections Contractual Services - Hargement Services	\$         \$           \$         \$	
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252         A           2253         O           rves         261           261         P           263         P           265         N           a         A           271         C           283         A           283         A           283         A           301         C           3030         C           3030         C           3030         C           3030         D           311         P           3220         W           3331         T           33333         N	Property Insurance Reserve  Injuries and Damages Reserve  Insuration of the serve serve  of Construction  of Construction  of Construction  of Construction  commutated Amoritation of CIAC  def Income Taxes  commutated Deferred Income Taxes - Accelerated Depreciation  commutated Deferred Income Taxes - Uberalized Depreciation  commutated Deferred Income Taxes - Other  of ACCOUNTS (301-348)  organization  and and Land Rights  and and Land Rights  and and Land Rights  and and Land Rights  furctures and Improvements  commutated Deferred Income Taxes  akes, River and Other Intakes  Wells and Springs  filtration Galleries and Tunnels  upply Mains  waver Generation Equipment  Vater Treatment Equipment  Distribution Reservoirs and Standpipes  Tansmission and Distribution Mains  ervices	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			610.0         611.1           611.1         615.5           616.6         617.7           619.1         619.1           619.1         620.0           631.3         634.4           635.5         636.6           637.7         638.8           639.6         650.6           650.6         657.7           658.8         659.9           660.6         667.6           667.6         668.8	Telephone/Communications Purchased Power Purchase Postage Post	\$         \$           \$         \$	2 2 1 10 10 10 11 3 3 3 2 2 2 2 2 13
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252         A           2253         O           ?rves         261           261         P           262         Ir           263         P           263         P           263         P           263         P           263         P           263         P           270         C           271         C           40         P           272         A           283         A           282         A           283         A           304         S           304         S           304         S           305         C           306         L           307         W           3080         C           3010         P           3110         P           3120         W           3131         P           3131         P           3333         S           3334         N	Property Insurance Reserve injuries and Damages Reserve tensions and Benefits Reserve discellaneous Operating Reserves of Construction commutated Amoritation of CLAC del Income Taxes commutated Deferred Income Taxes - Accelerated Depreciation toccumulated Deferred Income Taxes - Uberalized Depreciation toccumulated Deferred Income Taxes - Uberalized Depreciation toccumulated Deferred Income Taxes - Other NT ACCOUNTS (301-348) Drganization ranchises and and Land Rights tructures and Improvements iollecting and Improvements iollecting and Improvements iollecting and Improvements iollecting Equipment Vater Treatment E	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			610         611           611         615           616         617           618         619           619         610           620         621           633         634           635         637           638         639           641         642           643         656           657         658           659         666           667         666           670         670	Telephone/Communications         Purchased Power         Purchased Power Production         Utilities - Other         Chemicals & testing         Office Supplies (excluding postage)         Postage         Materials and Supplies         Repairs to Water Plant         Contractual Services - Engineering         Contractual Services - Lengineering         Contractual Services - Accounting         Contractual Services - Nanagement Fees         Contractual Services - Testing/Sampling         Contractual Services - Other         Rental of Building/Real Property         Rental of Suiding/Real Property         Rental of Suiding/Real Property         Insurance - General Liability         Insurance - Workmar's Compensation         Insurance - Workmar's Compensation         Insurance - Workmar's Compensation         Regulatory Commission Expense	\$         \$           \$         \$	2 2 1 10 10 10 11 3 3 3 2 2 2 2 2 13
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252         A           253         O           rrves         261           rrves         262           rrves         263           262         Ir           263         P           264         P           265         M           263         P           264         P           265         M           266         M           271         C           272         A           282         A           283         A           3003         L           3005         C           3310         P           3331         T           3334         M           3335         H	Property Insurance Reserve Injuries and Damages Reserve Injuries and Damages Reserve Insuration and Benefits Reserve Insuration and Benefits Reserve Insuration In Aid of Construction Communited Amount Information Communited Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Communited Informer Taxes Information Infor	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			610         611           611         615           616         617           618         619           619         619           611         620           620         621           632         633           636         633           637         638           639         641           642         656           657         658           659         660           660         667           671         1	Telephone/Communications Purchased Power Focuers Purchased Power Focuers Purchased Power Focuers Puel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Legal Contractual Services - Legal Contractual Services - Nangement Fees Contractual Services - Hangement Fees Contractual Services - Hangement Fees Contractual Services - Nangement Fees Contractual Services - Hangement Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Other Regulatory Commission Expenses Regulatory Commission Expenses Bad Debt Expense Deter Water Resource Conservation Expense Bad Debt Expense Conse Contection Control Program Expense	\$         \$           \$         \$	6 2 2 1 1 1 1 1 1 1 3 3 3 3 2 2 2 2 2 2 2
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252 A 253 O 253 O 264 P 262 I 263 P 265 M 265 M 277 C 277 A 277 C 277 A 277 C 277 A 277 C 277 A 281 A 283 A	Property Insurance Reserve injuries and Damages Reserve tensions and Benefits Reserve discultaneous Operating Reserves of Construction commutated Amorization of CLAC ed Income Taxes commutated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other NT ACCOUNTS (301-348) Tranchises and and Land Rights tructures and Impounding Reservoirs akes, River and Other Intakes Viels and Springs Infiltration Galleries and Tunnels upply Mains Diver Generation Equipment Vater Treatment Equipment Vater Treatment Equipment Vater Insultanet Standpipes Transmission and Distribution Mains ervices Heriers and Meter Installations Ivger Anness Equipment Vater Stand Meter Installations Ivgerants	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			610.0         611.1           611.1         615.5           616.6         619.1           619.1         620.0           621.1         620.0           631.3         634.4           633.3         634.4           633.4         635.6           634.6         637.7           638.8         650.0           642.3         643.3           643.4         642.2           643.6         655.7           655.8         656.7           666.6         667.1           671.2         671.2	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 - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Builing/Collections Contractual Services - Material Contractual Services - Material Contractual Services - Heagineering Contractual Services - Material Contractual Services - Builing/Collections Contractual Services - Material Support Services - Material Services - Material Computer & Electronic Expenses Insurance - Vehicle Insurance - Vehicle Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Coss Connection Control Program Expense Coss Connection Testin & Materianes Services	\$         \$           \$         \$	2 2 1 10 10 10 11 3 3 3 2 2 2 2 2 13
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252         A           253         O           253         O           254         P           262         Ir           262         Ir           263         P           264         P           265         M           265         M           265         M           272         A           277         C           277         A           281         A           282         A           283         A           282         A           283         A           284         A           283         A           284         A           283         A           284         A           283         A           383         A           383         A           383	Property Insurance Reserve injuries and Damages Reserve insuins and Benefits Reserve Siticellaneous Operating Reserves of Construction commutated Amoritation of CIAC del Income Taxes commutated Deferred Income Taxes - Accelerated Depreciation excumulated Deferred Income Taxes - Uberalized Depreciation excumulated Deferred Income Taxes - Other NT ACCOUNTS (301-348) Tranchises and and Land Rights tructures and Improvements Olderting Site Site Site Site Site Site Site Site	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			610.0         611.1           611.1         615.5           616.6         617.7           618.8         619.1           619.1         620.2           619.1         620.2           636.6         637.3           636.6         637.3           636.6         657.7           658.6         659.9           666.6         667.7           668.6         670.0           671.1         671.2           67.2         76.7	Telephone/Communications Purchased Power Purchased Postage Pos	\$         \$           \$         \$	6 2 1 1 2 10 10 11 3 3 3 2 2 2 2 2 2 13 1 1
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252         A           2252         A           2253         O           2787         C           261         P           262         Ir           263         P           264         P           265         N           A         P           265         N           A         P           267         C           271         C           2727         A           283         A           2832         A           2832         A           2833         A           28301         O           3901         O           3903         O           3904         S           3100         P           33310         P           33310         P           33320         W           3333         N           3334         N           3335         H           3336         B           3339         O           340         O           3411         T	Property Insurance Reserve injuries and Damages Reserve tensions and Benefits Reserve discultaneous Operating Reserves of Construction commutated Amorization of CLAC ed Income Taxes commutated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other NT ACCOUNTS (301-348) Tranchises and and Land Rights tructures and Impounding Reservoirs akes, River and Other Intakes Viels and Springs Infiltration Galleries and Tunnels upply Mains Diver Generation Equipment Vater Treatment Equipment Vater Treatment Equipment Vater Insultanet Standpipes Transmission and Distribution Mains ervices Heriers and Meter Installations Ivger Anness Equipment Vater Stand Meter Installations Ivgerants	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			610.0         611.1           611.1         615.5           616.6         617.1           618.8         619.1           619.1         620.2           621.2         623.3           633.3         634.4           635.6         637.3           638.6         637.3           642.2         643.3           643.6         650.0           655.6         657.7           658.8         659.7           668.8         607.1           671.2         673.2	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 - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Builing/Collections Contractual Services - Material Contractual Services - Material Contractual Services - Heagineering Contractual Services - Material Contractual Services - Builing/Collections Contractual Services - Material Support Services - Material Services - Material Computer & Electronic Expenses Insurance - Vehicle Insurance - Vehicle Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Coss Connection Control Program Expense Coss Connection Testin & Materianes Services	\$         \$           \$         \$	6 2 2 1 1 1 1 1 1 1 3 3 3 3 2 2 2 2 2 2 2

Notes and explanations:

## **INCOME STATEMENT**

#### Sunriver Water LLC

400	Operating Revenue	\$	1,723,065
401	Operating Expenses	\$	1,364,805
403	Depreciation Expense	\$	342,663
406	Amortization of Utility Plant Acquisition Adjustment	\$	-
407	Amortization Expense	\$	-
408	Taxes Other Than Income Taxes (total)	\$	155,319
409	Income Taxes	\$	13,501
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	\$	-
	Interest & Dividend Income	\$	-
127	Interest Expense	\$	
	Amortization of Premium/Discount on Debt	\$	-
		\$	9,860
	Gains/Losses From Utility Property Disposition (net) Extraordinary Income/deductions (net)	\$ \$	9,800
455-454	Extraordinary income/deductions (net)	Ş	-
	NET UTILITY OPERATING INCOME	\$	(143,363)
421	Nonutility Income	\$	-
415	Revenue From Merchandising, Jobbing, & Contracts	\$	-
426	Nonutility Expense	\$	-
	Nonutility Taxes Other Than Income Tax	\$	-
	Nonutility Income Taxes	\$	-
	Nonutility Deferred Income Taxes	\$	-
	Nonutility Provision for Deferred Income Taxes Credit	\$	-
	Cost & Expense of Merchandising, Jobbing, Contracts	\$	-
		-	

Net Income

\$

(143,363)

108-110	Utility Plant in Service (excluding CIAC)	\$ 7,444,802
	Accumulated Depreciation & Amortization Subtotal	\$ 2,948,695
	Subtotal	\$ 4,496,107
102-104	Other Utility Plant	\$ -
	Commission Approved Construction Work in Progress (CWIP)	\$ 612,856
	Commission Approved Utility Plant Acquisition Adjustments	\$ -
	Accumulated Amortization of Commission Approved Acquisition Adjustments	\$ -
	Accumulated Deferred Income Taxes (asset)	\$ -
150	Subtotal	-
	Net Utility Plant	, ,
		φ 0)100)500
131	Cash	\$ 307,52
132	Special Deposits	\$ -
	Accounts Receivable	\$ 6,780
143	Accumulated Provision for Uncollectible Accounts	\$ -
144	Notes Receivable	\$ -
145-146	Accounts & Notes Receivable from Associated Companies	\$ 803
	Materials & Supplies Inventory	\$ 57,743
	Miscellaneous Current & Accrued Assets & Prepayments	\$ 31,679
	Net Current & Accrued Assets	
181-186	Deferred Debits	\$-
	Total Assets	\$ 5,513,494
		r
	Advances for Construction	\$ -
	CIAC	\$ -
272	Accumulated Amortization of CIAC	\$-
	Net CIAC & Advances for Construction	\$ -
		· · · · · · · · · · · · · · · · · · ·
	Nonutility Property	\$ -
	Accumulated Depreciation & Amortization (Nonutility)	\$ -
123-127	Miscellaneous Nonutility Investments	\$ -
	Nonutility Plant & Investment	\$-
		· · · · · · · · · · · · · · · · · · ·
	Long-Term Debt	\$ -
	Accounts Payable	\$ 156,707
	Notes Payable	\$ -
	Accounts Payable to Affiliated Companies	
		\$ 141,607
	Notes Payable to Affiliated companies	\$ -
	Customer Deposits	\$ - \$ -
		\$ - \$ - \$ 366
236 237	Customer Deposits Accrued Taxes Accrued Interest	\$ - \$ - \$ 366 \$ -
236 237	Customer Deposits Accrued Taxes	\$ - \$ - \$ 366
236 237	Customer Deposits Accrued Taxes Accrued Interest	\$ - \$ - \$ 366 \$ - \$ -
236 237	Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities	\$ - \$ 366 \$ - \$ - \$ - \$ - \$ - \$ -
236 237 238-241 251	Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Liabilities	\$ - \$ 366 \$ - \$ 298,675 \$ -
236 237 238-241 251 253	Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit	\$ - \$ 366 \$ - \$ - \$ - \$ - \$ - \$ -
236 237 238-241 251 253	Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves	\$ - \$ 366 \$ - \$ 298,679 \$ - \$ - \$ - \$ -
236 237 238-241 251 253	Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit	\$ - \$ 366 \$ - \$ 298,679 \$ - \$ - \$ - \$ -
236 237 238-241 251 253 261-265	Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other	\$ - \$ 366 \$ - \$ 298,675 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
236 237 238-241 251 253 261-265 281	Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization	\$ - \$ 360 \$ - \$ 298,679 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
236 237 238-241 253 261-265 281 282	Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation	\$ - \$ 360 \$ - \$ 298,675 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
236 237 238-241 253 261-265 281 282	Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization	\$ - \$ 360 \$ - \$ 298,675 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
236 237 238-241 253 261-265 281 282	Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other	\$ - \$ 366 \$ 366 \$ - \$ 298,675 \$ - \$ 298,675 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
236 237 238-241 253 261-265 281 282	Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation	\$ - \$ 366 \$ 366 \$ - \$ 298,675 \$ - \$ 298,675 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
236 237 238-241 253 261-265 281 282 283	Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities	\$ - \$ 366 \$ - \$ 298,679 \$ 298,679 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
236 237 238-241 253 261-265 281 282 283 283	Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities	\$ - \$ 366 \$ - \$ 298,679 \$ - \$ 298,679 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
236 237 238-241 253 261-265 281 282 283 283 201 201 204	Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities	\$ - - - - - - - - - - - - -
236 237 238-241 253 261-265 281 282 283 201 201 204 207	Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
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236 237 238-241 253 261-265 281 282 283 201 204 207 211 212 213	Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Cliberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Capital Stock Expense	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
236 237 238-241 253 261-265 281 282 283 201 204 207 211 212 213 214	Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Cother Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Capital Stock Expense Appropriated Retained Earnings	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
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236 237 238-241 253 261-265 281 282 283 201 204 204 207 211 212 213 214 215 216	Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Cother Total Liabilities Common Stock Issued Preferred 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	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
236 237 238-241 253 261-265 281 282 283 201 204 204 207 211 212 213 214 215 216	Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Cother Total Liabilities Common Stock Issued Preferred Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Other Paid In Capital Discout on Capital Stock Appropriated Retained Earnings Unappropriated Retained Earnings Reacquired Capital Stock Proprietary Capital (Proprietorships & Partnerships Only)	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
236 237 238-241 253 261-265 281 282 283 201 204 204 207 211 212 213 214 215 216	Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Cother Total Liabilities Common Stock Issued Preferred 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	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

Operating Revenues		
Flat Rate	\$	11,439
Metered - Residential	\$	1,171,238
Metered - Commercial	\$	167,910
Irrigation (including golf courses)	\$	289,419
Fire Protection	\$	9,208
Other Sales of Water	\$	-
Other Operating Revenue	\$ \$ \$ \$	73,851
Total Operating Revenues	\$	1,723,065
Operating Expenses		
Purchased Water	\$	-
Purchased Power	\$	67,012
Water Treatment	\$	-
Supplies and Expenses	\$	331,946
Repairs of Plant	\$	14,376
Administrative & General	\$ \$ \$ \$	951,471
Total Operating Expenses	\$	1,364,805
Other Revenue Deductions		
Depreciation & Amortization	\$	342,663
Operating Income Taxes	\$	13,501
Other Operating Taxes	\$	155,319
Uncollectible Revenue/Bad Debt Expense	\$ \$ \$	-
Total Revenue Deductions		511,484
Total Expenses and Deductions	\$	1,876,289
Other Income	\$	-
Interest on Long-Term Debt		
Other Interest Charges	\$	-
Other Income Deductions	\$ \$ \$	-
Net Operating Income (or Loss)	\$	(153,224)

Assets & Other Debits		
Utility Plant	\$	7,444,802
Less: Depreciation & Amortization Reserve	\$	2,948,695
Other Property & Investments	\$	307,527
Materials and Supplies	\$	57,743
Other Current & Accrued Assets	\$	652,117
Deferred Debits	\$	-
Total Assets & Other Debits	\$	5,513,494
Liabilities & Other Credits		
Capital/Common Stock	\$	4,608,244
Retained Earnings	\$	(87,553)
Long-Term Debt	\$	-
Customer Deposits	\$	-
Other Current & Accrued Liabilities	\$	298,679
Advances for Construction	\$	-
Other Deferred Credits	\$	-
Contributions in Aid of Construction	\$	-
Accumulated Deferred Income Taxes	\$ \$	569,384
Total Liabilities & Other Credits	\$	5,388,754
Average Number of Customers		
Flat Rate		40
Metered - Residential		4,467
Metered - Commercial		126
Irrigation (including golf courses)		112
Fire Protection		27
Other		-
Total Customers		4,772