



ANNUAL RESULTS OF OPERATIONS REPORT

COMPANY SIZE (based on Annual Revenue)

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

FOR THE CALENDAR YEAR

2021

COMPANY NAME

TIERRA DEL MAR WATER CO

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

INSTRUCTIONS

TIERRA DEL MAR WATER CO

The Annual Results of Operations Report, required by the Public Utility Commission (PUC or Commission) under the authority of the Oregon Revised Statutes (ORS) 757.125 and 757.135, is based on the utility's operations for a calendar or fiscal year and is a convenient method for the Commission's staff to monitor the utility's results of operations. It must be filed electronically with the PUC on or before April 1st of the year following that for which the report is made. Attach the completed report 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 non-contiguous portions of its water system, separate accounting for Operating Revenues, Operating Expense, Plant Investments, and related Reserve for Depreciation must be maintained by the utility for each portion of the water system relating to each separate rate schedule. This annual report, however, should include the combined financial data for the utility.
- Each incorporated utility is requested to file with this report a copy of its most recent annual report to stockholders, if one is prepared.
- All schedules that call for the balance at the beginning of the year should reflect the same end of year balance **exactly** as shown in the prior year's annual report. Any adjustments to the ending balances shown in the report for the previous year should be reflected in the current year's activity and reported along with an explanation in the annual report.

FOR QUESTIONS CONTACT RUSS BEITZEL AT 971-209-0533 OR EMAIL AT RUSSELL.BEITZEL@PUC.OREGON.GOV

OATH

| Complete | e Address of Reporting Utility |
|----------|--|
| Line 1: | 26600 Sandlake Road |
| Line 2: | |
| City: | Cloverdale |
| State: | OR |
| Zip: | 97112 |
| phone: | 503-965-5140 |
| email: | tierradelmarwaterco@gmail.com |
| fax: | |
| website: | |
| | |
| Name an | d title of person responsible for report |
| Name: | Owen G. Miller, Jr. |
| Title: | Resident |
| Phone: | 503-965-5140 |
| Email: | tierradelmarwaterco@gmail.com |
| HAS BEE | Signature PORT, INCLUDING ANY ACCOMPANYING SCHEDULES AND STATEMENTS, EN EXAMINED BY ME, AND TO THE BEST OF MY KNOWLEDGE AND IS TRUE, CORRECT AND COMPLETE. |
| | By clicking this box I affirm the above statement. |

INFORMATION

| Provide the | following information for the contact | ct person regarding this report | | | | | |
|-------------|--|-------------------------------------|-----------------------------|-------------------------------|--|--|--|
| Name: | e: Owen G. Miller, Jr. | | | | | | |
| Address: | 26600 Sandlake Road Cloverdale, OR 97112 | | | | | | |
| Phone: | 503-965-5140 | 503-965-5140 | | | | | |
| Email: | tierradelmarwaterco@gmail.com | | | | | | |
| | | | | | | | |
| Provide the | following information for where the | utility's books and records are loc | cated | | | | |
| | Owen G. Miller, Jr. | | | | | | |
| Address: | 26600 Sandlake Road Cloverdale, OR 9 | 7112 | | | | | |
| Phone: | 503-965-5140 | | | | | | |
| Email: | tierradelmarwaterco@gmail.com | | | | | | |
| | | | | | | | |
| Provide the | following information of any audit g | roup reviewing records and/or op | erations | | | | |
| Name: | | | | | | | |
| Address: | | | | | | | |
| Phone: | | | | | | | |
| Email: | | | | | | | |
| | ginal organization of the utility (mont | | | | | | |
| | Name | Title | Phone # | Email | | | |
| Owen G. Mi | iller, Jr. | President | 503-965-5140 | tierradelmarwaterco@gmail.com | | | |
| Kathleen K. | Miller | Vice President | 503-965-5140 | tierradelmarwaterco@gmail.com | | | |
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| Provide the | following information for legal coun | sel, accountants, and others not o | n utility's general payroll | | | | |
| | Name | Title | Phone # | Email | | | |
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ORGANIZATION

TIERRA DEL MAR WATER CO

| Select business type | Select ownership type | Select accounting method | | |
|------------------------|-----------------------|--------------------------|---------|--|
| Private/Investor Owned | Corporation | | 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 | |
| 1 | Address | |
| | % interest or equity | |
| | Principal duty (if employed by company) | |
| | Name of owner or partner | |
| 2 | Address | |
| _ | % interest or equity | |
| | Principal duty (if employed by company) | |
| | Name of owner or partner | |
| 3 | Address | |
| 3 | % interest or equity | |
| | Principal duty (if employed by company) | |
| | Name of owner or partner | |
| | Address | |
| 4 | % interest or equity | |
| | Principal duty (if employed by company) | |
| U. | | <u> </u> |
| Part | B: Corporation | |
| | Name of stockholder/director/officer | Owen G. Miller, Jr. |
| 1 | Title President | |
| - | Address 26600 Sandlake Road Clkoverdale, | OR 97112 |
| | # shares owned | |
| | Name of stockholder/director/officer | Kathleen K. Miller |
| 2 | Title Vice President | |
| | Address 26600 Sandlake Road Cloverdale, 0 | DR 97112 |
| | # shares owned | |
| | Name of stockholder/director/officer | |
| | Title | |
| 3 | Address | |
| | # shares owned | |
| | | |
| | Name of stockholder/director/officer Title | |
| 4 | Address | |
| | # shares owned | |
| Part | C: Corporation - Shares Outstanding | Common Stock Preferred Stock |
| | # shares authorize | |
| | # shares issued at year en | d 200 |
| | Par or stated value per share | : \$ 50.0000 |
| | Dividends declared per share during the year | : |

AFFILIATED INTERESTS

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 Inte | erests | | |
|---|-----------------------------------|--------------------------------------|---------|
| Name of Affiliate | Description of product or service | Contract or Agreement effective date | Revenue |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | \$ - |
| | | | |
| Products or Services PURCHASED from Affi | liated Interests | | |
| Name of Affiliate | Description of product or service | Contract or Agreement effective date | Cost |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | \$ - |
| | | | |
| | | TOTAL | \$ - |
| | | | |
| Explanations or Notes | | | |
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REVENUES

TIERRA DEL MAR WATER CO

gal or cf **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 | 257 | 264 | 930,485 | \$ 70,434 |
| Metered sales to COMMERCIAL customers | 461.2 | | | | |
| Metered sales to INDUSTRIAL customers | 461.3 | | | | |
| Other metered sales to public authorities | 461.4 | 5 | 5 | 25,566 | \$ 1,420 |
| 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 | 1 | 1 | 169,402 | \$ 2,232 |
| Sales for resale | 466 | | | | |
| Water Sales to golf course/recreation revenue | 467 | | | | |
| Special contract/agreement revenue | 468 | | | | |
| TOTAL | | 263 | 270 | 1,125,453 | \$ 74,086 |

Revenue other than water sales

| | | Act # | revenues |
|--|-------|-------|-------------|
| Forfeited discounts | | 470 | |
| Miscellaneous service revenues | | 471 | \$ 491 |
| Rents from water property | | 472 | |
| Interdepartmental rents | | 473 | |
| Other | | 474 | \$ 7,700 |
| Cross Connection sales & services revenues | | 475 | |
| | Total | | \$ 8,191 |

Total Operating Revenue \$ 82,278

Average Monthly Consumption and Bill

| Average Working Consumption and Din | | | |
|---|-------|-----------------|-----------------|
| | | Average Monthly | Average Monthly |
| | | Consumption per | Revenue per |
| | Act # | customer | customer |
| Unmetered (flat rate) water sales | 460 | | |
| Metered sales to RESIDENTIAL customers | 461.1 | 297.6599488 | 22.53166987 |
| Metered sales to COMMERCIAL customers | 461.2 | | |
| Metered sales to INDUSTRIAL customers | 461.3 | | |
| Other metered sales to public authorities | 461.4 | 426.1 | 23.66666667 |
| 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 | 14116.83333 | 186.0391667 |
| 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 | \$ 1,747 |
|--------|--|-------------|
| 408.12 | Payroll Tax | \$ 2,063 |
| 408.13 | Other Tax Other Than Income Tax | |
| 408.2 | Nonutility Taxes Other Than Income Tax | \$ 1,265 |
| | TOTAL | \$ 5,075 |

Act # INCOME TAXES

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

Act # DEFERRED AND PROVISION FOR DEFERRED INCOME TAXES

| 410.1 | Deferred Federal Income Taxes – Utility Operations | |
|--------|--|------|
| 410.11 | Deferred State Income Taxes – Utility Operations | |
| 410.2 | Provision for Deferred Income Taxes – Other Income and Deductions | |
| 411.1 | Provision for Deferred Income Taxes – Credit – Utility Operations | |
| 411.2 | Provision for Deferred Income Taxes – Credit – Other income & Deductions | |
| | TOTAL | \$ - |

GAINS AND LOSSES FROM UTILITY PROPERTY SALE - ACCOUNT 414 (enter losses as negative amounts)

| Description | Amount |
|-------------|--------|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Total | \$ - |

EXPENSES

| Act # | | Expense | e amount |
|-------|---|---------|----------|
| 601 | Salaries and Wages - employees | \$ | 11,355 |
| 603 | Salaries and Wages – officers, directors, and majority stockholders | \$ | 8,556 |
| 604 | Employee Pensions & Benefits | | |
| 610 | Purchased Water | | |
| 611 | Telephone/Communications | \$ | 1,412 |
| 615 | Purchased Power | \$ | 1,731 |
| 616 | Fuel for Power Production | | |
| 617 | Utilities - Other (garbage, natural gas) | \$ | 22 |
| 618 | Chemicals & testing | \$ | 558 |
| 619 | Office Supplies (excluding postage) | \$ | 2,868 |
| 619.1 | Postage | \$ | 1,021 |
| 620 | Materials & Supplies (O&M) | \$ | 7,567 |
| 621 | Repairs of Water Plant | \$ | 3,345 |
| 631 | Contractual Services - engineering | | |
| 632 | Contractual Services - accounting | \$ | 1,610 |
| 633 | Contractual Services - legal | | |
| 634 | Contractual Services - management | \$ | 11,994 |
| 635 | Contractual Services – testing / sampling | \$ | 1,073 |
| 636 | Contractual Services – labor | | |
| 637 | Contractual Services - billing/collections | | |
| 638 | Contractual Services - meter reading | | |
| 639 | Contractual Services - other | \$ | 1,193 |
| 641 | Rental of Building / Real Property | | |
| 642 | Rental of Equipment | | |
| 643 | Small Tools | \$ | 439 |
| 648 | Computer and electronic Expenses | | |
| 650 | Transportation Expenses | \$ | 7,043 |
| 656 | Insurance - Vehicle | \$ | 1,956 |
| 657 | Insurance – General Liability | \$ | 5,135 |
| 658 | Insurance – Workman's Compensation | \$ | 322 |
| 659 | Insurance – Other | | |
| 660 | Public Relation / Advertising Expense | | |
| 666 | Amortization of Rate Case Expense | | |
| 667 | Regulatory Commission Fee (Gross Rev Fee) | \$ | 290 |
| 668 | Conservation Expense | | |
| 670 | Bad Debt Expense | \$ | (43) |
| 671.1 | Cross Connection Control Program Expense | | |
| 671.2 | Cross Connection Testing & Maintenance Services | | |
| 673 | Training & Certification Expense | \$ | 40 |
| 674 | Consumer Confidence Report | | |
| 675 | Miscellaneous Expense | \$ | 1,517 |
| | TOTAL | \$ | 71,004 |

PLANT

TIERRA DEL MAR WATER CO

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

| Act # | Beg Year Balance | Added during year | Retired during year | <u>Adjustments</u> | End of year balance |
|---|------------------|-------------------|---------------------|--------------------|----------------------------|
| 301 Organization | | | | | \$ - |
| 302 Franchises | | | | | \$ - |
| 303 Land & land rights | \$ 2,500 | | | | \$ 2,500 |
| 304 Structures & improvements | \$ 28,306 | | | | \$ 28,306 |
| 305 Collecting & impounding reservoirs | | | | | \$ - |
| 306 Lake, river & other intakes | \$ 17,627 | | | | \$ 17,627 |
| 307 Wells & springs | | | | | \$ - |
| 308 Infiltration galleries & tunnels | | | | | \$ - |
| 309 Supply mains | | | | | \$ - |
| 310 Power generation equipment | | | | | \$ - |
| 311 Pumping equipment | \$ 10,196 | | | | \$ 10,196 |
| 320 Water treatment equipment | \$ 73,006 | | | | \$ 73,006 |
| 330 Distribution reservoirs & standpipes | \$ 24,389 | | | | \$ 24,389 |
| 331 Transmission & distribution mains | \$ 179,164 | \$ 6,615 | | | \$ 185,779 |
| 333 Services | \$ 22,593 | \$ 7,242 | | | \$ 29,835 |
| 334 Meters & meter installations | \$ 24,229 | \$ 1,144 | | | \$ 25,373 |
| 335 Hydrants | \$ 350 | | | | \$ 350 |
| 336 Backflow prevention devices (utility owned) | | | | | \$ - |
| 339 Other plant & miscellaneous equipment | \$ 2,798 | | | | \$ 2,798 |
| 340 Office furniture & equipment | \$ 11,084 | \$ 158 | | | \$ 11,242 |
| 341 Transportation equipment | \$ 56,280 | | | | \$ 56,280 |
| 343 Tools, shop & garage equipment | \$ 3,821 | | | | \$ 3,821 |
| 344 Laboratory equipment | \$ 7,487 | | | | \$ 7,487 |
| 345 Power operated equipment | \$ 25,414 | \$ 3,311 | | | \$ 28,725 |
| 346 Communication equipment | | | | | \$ - |
| 347 Electronic & computer equipment | \$ 18,464 | | | | \$ 18,464 |
| 348 Miscellaneous equipment | | | | | \$ - |
| TOTAL | \$ 507,706 | \$ 18,470 | \$ - | \$ - | \$ 526,176 |

| E | 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 | \$ 130,932 |
| Added during the year: | |
| Capacity charge | |
| Main line extension charges | \$ 15,872 |
| Customer connection charges | |
| Developer's property | |
| Other | |
| Retired during the year | |
| - · | |
| End of year balance | \$ 146,804 |
| , | <u> </u> |
| 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 | \$ - |
| G. 10.100 | Ψ |
| End of year balance | \$ - |
| , | |
| * Explain any adjustments: | |
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DEPRECIATION

TIERRA DEL MAR WATER CO

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

| | | ann | nual depreciation | acc | dep balance beg | accruals booked to | plant retired charged | | acc | dep balance |
|-------|---|-----|-------------------|-----|-----------------|--------------------|-----------------------|--------------|----------|-------------|
| Act # | | _ | <u>expense</u> | | of year | acc dep | to acc dep | Adjustments* | <u>e</u> | end of year |
| 301 | Organization | | | | | | | | | |
| 302 | Franchises | | | | | | | | | |
| 303 | Land & land rights | | | | | | | | | |
| 304 | Structures & improvements | \$ | 198 | \$ | 25,217 | \$ 198 | | | \$ | 25,415 |
| 305 | Collecting & impounding reservoirs | | | | | \$ - | | | \$ | - |
| 306 | Lake, river & other intakes | \$ | 512 | \$ | 11,420 | \$ 512 | | | \$ | 11,932 |
| 307 | Wells & springs | | | | | \$ - | | | \$ | - |
| 308 | Infiltration galleries & tunnels | | | | | \$ - | | | \$ | - |
| 309 | Supply mains | | | | | \$ - | | | \$ | - |
| 310 | Power generation equipment | | | | | \$ - | | | \$ | - |
| 311 | Pumping equipment | | | \$ | 10,196 | \$ - | | | \$ | 10,196 |
| 320 | Water treatment equipment | \$ | 2,051 | \$ | 50,723 | \$ 2,051 | | | \$ | 52,774 |
| 330 | Distribution reservoirs & standpipes | \$ | 73 | \$ | 22,431 | \$ 73 | | | \$ | 22,504 |
| 331 | Transmission & distribution mains | \$ | 2,580 | \$ | 105,835 | \$ 2,580 | | | \$ | 108,415 |
| 333 | Services | \$ | 576 | \$ | 12,835 | \$ 576 | | | \$ | 13,411 |
| 334 | Meters & meter installations | \$ | 450 | \$ | 17,529 | \$ 450 | | | \$ | 17,979 |
| 335 | Hydrants | | | \$ | 350 | \$ - | | | \$ | 350 |
| 336 | Backflow prevention devices (utility owned) | | | | | \$ - | | | \$ | - |
| 339 | Other plant & miscellaneous equipment | | | \$ | 1,751 | \$ - | | | \$ | 1,751 |
| 340 | Office furniture & equipment | \$ | 100 | \$ | 5,991 | \$ 100 | | | \$ | 6,091 |
| 341 | Transportation equipment | | | \$ | 56,279 | \$ - | | | \$ | 56,279 |
| 343 | Tools, shop & garage equipment | \$ | 70 | \$ | 4,448 | \$ 70 | | | \$ | 4,518 |
| 344 | Laboratory equipment | \$ | 392 | \$ | 7,880 | \$ 392 | | | \$ | 8,272 |
| 345 | Power operated equipment | \$ | 846 | \$ | 22,537 | \$ 846 | | | \$ | 23,383 |
| 346 | Communication equip | | | | | \$ - | | | \$ | - |
| 347 | Electronic & computer Equipment | \$ | 152 | \$ | 23,072 | \$ 152 | | | \$ | 23,224 |
| 348 | Miscellaneous Equipment | | | | | \$ - | | | \$ | - |
| | TOTAL | \$ | 8,000 | \$ | 378,494 | \$ 8,000 | \$ - | \$ - | \$ | 386,494 |

| *Explanation of any adjustments made: | | |
|---------------------------------------|--|--|
| | | |
| | | |
| | | |
| | | |

RETAINED EARNINGS

| 215 | Unappropriated Retained Earnings (beginning of year balance) | \$ (54,538) |
|-----|--|----------------|
| | | |
| 435 | Balance transferred from income | \$ (1,801) |
| 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) | \$ (56,338) |

| * Explanation of any adjustments made to Retained Earnings |
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TIERRA DEL MAR WATER CO
For account information not already entered, please enter amounts below, if applicable.

| Category Act # ASSETS AND OTHE | K DEBITS (101-190) | | |
|--|--|--|--|
| Utility Plant | Utility Plant in Service | s | 526,176 |
| 101 | | , | 320,170 |
| 103 | | | |
| 104 | | | |
| | Construction Work in Progress - Commission Approved Accumulated Depreciation of Utility Plant in Service | \$ | 17,722 386,494 |
| | Accumulated Amortization of Utility Plant in Service | _ | 300,434 |
| | Utility Plant Acquisition Adjustments | \$ | 40,188 |
| | Accumulated Amortization of Utility Plant Acquisition Adjustments | | |
| Other Property & | Nonutility Property | | |
| | Accumulated Depreciation and Amortization of Nonutility Property | | |
| | Investment in Associated Companies | | |
| | Utility Investments | | |
| | Other Investments Other Special Funds | | |
| Current & Accrued | | | |
| | Cash | \$ | 19,124 |
| | Special Deposits | | |
| | Working Funds Temporary Cash Investments | | |
| | Customer Accounts Receivable | \$ | 756 |
| | Other Accounts Receivable | | |
| | Allowance for Uncollectible Accounts (Enter positive) | | |
| | Notes Receivable | | |
| 145 146 | | | |
| | Plant Materials and Supplies | \$ | 8,036 |
| | Prepayments | | ., |
| 171 | Accrued Interest Receivable | | |
| | Miscellaneous Current and Accrued Assets | \$ | 60 |
| Deferred Debits | Unamortized Debt Discount and Expense | | |
| | Extraordinary Property Losses | | |
| | Miscellaneous Deferred Debits | \$ | 62,648 |
| 190 | Accumulated Deferred Income Taxes | | |
| | S, AND OTHER CREDITS (201-283) | | |
| Equity 201 | Common Stock Issued | \$ | 10,000 |
| | Preferred Stock Issued | \$ | - |
| | Premium on Capital Stock | | |
| | Paid in Capital | \$ | 5,386 |
| | Discount on Capital Stock | | |
| 213 | Capital Stock Expense Appropriated Retained Earnings | | |
| | Unappropriated Retained Earnings | \$ | (56,338 |
| | Reacquired Capital Stock | | |
| | Proprietary Capital | | |
| Long Term Debt | Bonds | | |
| 223 | | | |
| | Other Long-Term Debt | | |
| Current and Accru | | | |
| | | | |
| | Accounts Payable | \$ | 174 |
| 232 | Notes Payable | \$ | 174 |
| 232 233 | Notes Payable Accounts Payable to Associated Companies | \$ | 174 |
| 232 233 234 235 | Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits | \$ | 4,673 |
| 232 233 234 235 236 | Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes | \$ | |
| 232 233 234 235 236 237 | Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest | \$ | |
| 232 233 234 235 236 237 238 | Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes | \$ | |
| 232 233 234 235 236 237 238 239 240 | Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Dividends Accrued Dividends Matured Long-Term Debt Matured Interest | \$ | |
| 232 233 234 235 236 237 238 239 240 | Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued Interest Accrued Interest Accrued Interest | \$ | |
| 232 233 234 235 236 237 238 239 240 241 Deferred Credits | Notes Payable to Associated Companies Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Tawas Accrued Interest Accrued Dividends Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities | \$ | |
| 232 233 234 235 236 237 238 239 240 Deferred Credits 251 | Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Dividends Accrued Dividends Matured Long-Term Debt Matured Interest | \$ | |
| 232 233 234 225 236 237 238 239 240 241 Deferred Credits 251 252 | Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Dividends Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt | | 4,673 |
| 232 233 234 235 236 237 238 239 240 241 Deferred Credits 251 252 Operating Reserve | Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued Interest Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s | \$ | |
| 232 233 234 235 236 237 238 239 240 241 251 252 253 20 20 20 20 20 20 20 20 20 20 20 20 20 | Notes Payable to Associated Companies Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest 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 | \$ | 4,673 |
| 232 233 234 235 236 237 238 239 240 241 251 252 253 20perating Reserve 261 262 | Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued Interest Matured Long-Term Debt Matured Long-Term Debt Matured Interest Unamortized Premium on Debt Advances for Construction Other Deferred Credits S Property Insurance Reserve Injuries and Damages Reserve | \$ | 4,673 |
| 232 233 234 235 236 237 238 239 240 241 251 252 253 20perating Reserve 261 262 263 | Notes Payable to Associated Companies Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest 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 | \$ | 4,673 |
| 232 233 234 235 236 237 238 239 240 241 251 252 253 20 20 20 20 20 20 20 20 20 20 20 20 20 | Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued Interest 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 Indication of Construction Injuries and Damages Reserve Miscellaneous Operating Reserves Indication of Construction Injuries and Damages Reserve | \$ \$ | 4,673 |
| 232 233 234 235 236 237 238 239 240 240 255 255 255 255 256 267 267 267 267 267 267 267 267 267 26 | Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest 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 Of Construction | \$ \$ \$ | 4,673 |
| 232 233 234 235 236 237 238 239 240 241 252 252 252 252 252 252 252 252 252 25 | Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued Interest Matured Long-Term Debt Matured Long-Term Debt Matured Interest 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 Id of Construction Contributions in Ald of Construction | \$ \$ | 4,673 |
| 232 233 234 235 236 237 238 239 240 241 252 252 252 252 252 252 252 252 252 25 | Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued Interest Accrued Interest Accrued Interest Accrued Interest Matured Long-Term Debt Matured Interest Miscellaneous Current and Accrued Liabilities Unamortized Premium on Debt Advances for Construction Other Deferred Credits s s Property Insurance Reserve Injuries and Damages Reserve Injuries and Damages Reserve Miscellaneous Operating Reserves Miscellaneous Operating Reserves Miscellaneous Operating Reserves Miscellaneous Operating Reserves Ind of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes | \$ \$ \$ | 4,673 |
| 232 233 234 235 236 237 238 239 240 241 251 252 253 260 265 260 260 260 260 260 260 260 260 260 260 | Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued Interest 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 Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Miscellaneous Operating Reserves Miscellaneous Operating Reserves Ind of Construction Contributions in Aid of Construction Contributions in Aid of Construction Contributions in Aid of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation | \$ \$ \$ | 4,673 |
| 232 233 234 235 236 237 238 239 240 241 255 255 255 255 266 267 267 267 271 272 Accumulated Defe 281 282 283 | Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Tases Accrued Interest Accrued Interest 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 Miscellaneous Operating Reserves Miscellaneous Of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC rered Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other | \$ \$ \$ | 4,673 |
| 232 233 234 235 236 237 238 239 240 241 252 253 265 265 265 260 261 261 261 272 240 241 272 240 241 272 240 241 272 240 241 272 240 241 241 241 242 242 248 248 244 247 247 247 248 248 248 248 248 248 248 248 248 248 | Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Matured Long-Term Debt 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 Reserve Miscellaneous Operating Reserves Id of Construction Contributions in Aid of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC rered Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Unberalized Depreciation Accumulated Deferred Income Taxes - Unberalized Depreciation Accumulated Deferred Income Taxes - Unberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS, 301-348) | \$ \$ \$ | 4,673 |
| 232 233 234 235 236 237 238 239 240 241 Deferred Credits 251 252 253 Operating Reserve 261 262 263 265 Contributions in A 271 272 272 Accumulated Defe 281 282 283 WATER UTLITY PILITY P | Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued Interest 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 Miscellaneous Operating Reserves Miscellaneous Operating Reserves Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCUNITS (301-348) Organization | \$ \$ \$ | 4,673 |
| 232 233 234 235 236 237 238 239 240 241 252 253 252 252 252 252 252 252 252 252 | Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Matured Long-Term Debt 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 Reserve Miscellaneous Operating Reserves Id of Construction Contributions in Aid of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC rered Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Unberalized Depreciation Accumulated Deferred Income Taxes - Unberalized Depreciation Accumulated Deferred Income Taxes - Unberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS, 301-348) | \$ \$ \$ | 4,673 177,518 146,804 |
| 232 233 234 225 236 237 238 240 240 26ferred Credits 251 252 253 200 261 262 263 265 261 262 263 265 261 271 272 24 24 24 24 24 24 25 263 265 261 27 27 27 27 27 27 27 27 27 27 27 27 27 | Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued 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 Reserve Miscellaneous Operating Reserve Miscellaneous Of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC rered Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other ANT ACCUNITS (301-348) Organization Franchises Land and Land Rights Structures and Improvements | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 4,673 177,518 146,804 |
| 232 233 234 235 236 237 238 239 240 241 252 253 265 265 265 263 265 265 260 261 261 261 261 261 262 263 263 265 264 271 271 271 271 272 272 274 274 274 274 274 274 275 274 275 275 275 276 277 277 277 277 277 277 277 277 277 | Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Matured Long-Term Debt Matured Long-Term Debt 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 Reserve Miscellaneous Operating Reserves Id of Construction Contributions in Aid of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - University Survey Su | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 146,800 2,500 2,500 28,300 |
| 232 233 224 225 226 227 238 229 240 241 26ferred Credits 251 262 263 265 265 261 271 272 274 272 274 272 274 272 274 272 274 277 277 | Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued Interest 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 Miscellaneous Operating Reserves Miscellaneous Of Construction Contributions in Aid of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Grapalization Grapalizat | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 146,804 146,804 2,506 28,306 |
| 232 233 234 235 236 237 238 239 240 241 252 252 252 252 252 253 252 254 255 255 255 255 255 255 255 255 | Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Matured Long-Term Debt Matured Long-Term Debt 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 Reserve Miscellaneous Operating Reserves Id of Construction Contributions in Aid of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - University Survey Su | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 146,804 146,804 2,506 28,306 |
| 232 233 234 235 236 237 238 240 240 26ferred Credits 251 252 253 260 261 262 263 265 261 262 263 265 261 271 272 282 283 284 287 281 281 301 302 303 304 305 306 307 308 | Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Accrued Interest 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 Miscellaneous Operating Reserves Miscellaneous Operating Reserves Accumulated Amortization of CIAC rered Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - University Structures and Ingrandian Operation Application of Construction 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 Infiltration Galleries and Tunnels Wells and Springs Infiltration Galleries and Tunnels | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 146,804 146,804 2,500 2,500 17,627 |
| 232 233 234 235 236 237 238 239 240 241 252 253 265 265 265 267 261 262 263 265 265 267 271 271 271 271 272 272 272 273 274 274 274 277 274 277 277 277 277 277 | Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Matured Long-Term Debt 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 Reserve Miscellaneous Operating Reserves Id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC erred Income Taxes Accumulated Deferred income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uneralized 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 Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 146,804 2,500 28,300 17,627 |
| 232 233 234 225 236 237 238 239 240 241 259 261 262 263 265 265 265 265 265 265 265 265 265 265 | Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued Interest 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 Miscellaneous Operating Reserves Miscellaneous Operating Reserves Accumulated Amortization of CIAC rered Income Taxes Accumulated Amortization of CIAC rered Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Organizat | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 146,804 146,804 2,500 28,306 17,622 |
| 232 233 234 235 236 237 238 239 240 255 253 255 255 255 265 265 265 265 265 265 265 | Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Matured Long-Term Debt Matured Long-Term Debt Matured Long-Term Debt Matured Interest 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 of Construction Contributions in Aid of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Other ANTI ACCOUNTS (303-148) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 146,800 2,500 2,500 2,17,62: 17,62: 10,190 |
| 232 233 224 225 226 227 238 229 240 241 252 253 255 265 265 267 272 272 202 202 203 204 204 205 205 205 205 205 207 207 208 207 207 208 208 208 208 208 208 208 208 208 208 | Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued Interest 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 5 Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Miscellaneous Operating Reserves Indicated Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 146,804 1.77,518 1.46,804 2,500 28,300 17,622 10,196 73,000 24,388 |
| 232 233 224 235 226 237 238 239 240 241 252 253 265 265 265 265 265 265 265 265 265 265 | Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued Interest 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 Persions and Benefits Reserve Miscellaneous Operating Reserve Miscellaneous Operating Reserve Miscellaneous Operating Reserve Accumulated Amortization of CIAC rered Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Undersided Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Lond and Land Rights Structures and Improvements Collecting and impounding Reservoirs Lakes, River and Improvements Collecting and impounding Reservoirs Lakes, River and Improvements Supply Mains Power Generation Equipment Water Treatment Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 146,80° 1,77,518 146,80° 2,50° 2,50° 17,62° 10,191 73,000 24,388 |
| 232 233 224 235 226 237 238 239 240 241 252 253 265 265 265 265 265 265 265 265 265 265 | Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Matured Long-Term Debt 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 Reserve Miscellaneous Operating Reserves Id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC erred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uneralized 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 Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumpir Equipment Usitribution Reservoirs and Standpipes Transmission and Distribution Mains Services Services | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 146,804 146,804 2,500 26,306 17,627 |
| 232 233 234 235 236 237 238 239 240 241 252 253 265 265 265 265 265 265 265 265 265 265 | Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Matured Long-Term Debt Matured Long-Term Debt Matured Long-Term Debt Matured Interest Unamortized Premium on Debt Advances for Construction Other Deferred Credits Seproperly Insurance Reserve Pensions and Benefits Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves of of Construction Other Deferred Credits Seproperly Insurance Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves of Construction Contributions in Aid of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - University Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Pumping Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 146,804 - - 2,500 28,306 - - 17,627 |
| 232 233 224 235 226 227 238 229 240 241 255 261 262 262 263 265 265 267 267 267 267 267 267 267 267 267 267 | Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued Interest 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 ss Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Miscellaneous Operating Reserves dio Construction Contributions in Aid of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 146,804 |
| 232 233 234 235 236 237 238 239 240 241 252 252 252 252 253 254 255 255 255 255 255 255 255 255 255 | Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Matured Long-Term Debt Matured Long-Term Debt Matured Long-Term Debt Matured Interest 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 Id of Construction Contributions in Ald of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other Accumulated Deferred Income Taxes - Other AT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Distribution Reservoirs and Standpipes Transmission and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Distribution Reservoirs and Standpipes Transmission and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant and Miscellaneous Equipment | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 146,804 146,804 2,5306 17,627 10,196 13,309 14,375 2,337 2,337 2,337 2,337 |
| 232 233 234 235 236 237 238 239 240 241 255 252 253 266 265 265 265 265 265 265 265 265 265 | Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued Interest Matured Long-Term Debt Matured Long-Term Debt Matured Long-Term Debt Matured Interest Advances for Construction Other Deferred Credits s Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves dof Construction Contributions in Aid of Construction Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Understand Accumulated Deferred Income Taxes - Other Ant Accounty (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant and Miscellaneous Equipment Office Furniture and Equipment Backflow Prevention Devices Other Plant and Miscellaneous Equipment Office Furniture and Equipment | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 146,800 2,500 2,500 2,500 17,62; |
| 232 233 234 235 236 237 238 239 240 241 252 252 252 252 253 254 255 255 255 255 255 255 255 255 255 | Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Accrued Interest Matured Long-Term Debt Matured Interest Matured Interest Advances for Construction Other Deferred Credits S Property Insurance Reserve Injuries and Damages Reserve Persions and Benefits Reserve Miscellaneous Ourrent and Construction Other Deferred Credits S Accumulated Deferred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Understand Deferred Income Taxes Accumulated Deferred Income Taxes - Understand Deferred Income Taxes 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 Infiltration Galeries and Tunnels Supply Mains Power Generation Equipment Water Treatment Equipment Water Treatment Equipment Water Treatment Equipment Distribution Reservoirs and Equipment Water Treatment Equipment Water Treatment Equipment Water Treatment Equipment Mater Treatment Equipment Transportation Equipment Office Furniture and Equipment Office Furniture and Equipment Office Furniture and Equipment Office Furniture and Equipment | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 146,804 |
| 232 233 234 225 236 237 238 239 240 241 251 252 253 256 265 267 272 272 28 28 28 28 WATER UTILITY PI 300 300 300 307 308 309 310 311 320 333 334 335 336 339 3400 341 | Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Interest Matured Long-Term Debt 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 Reserve Miscellaneous Operating Reserves Id of Construction Other Deferred Credits of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Undersided Defered Income Taxe | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 146,804 |

| | 345 | Power Operated Equipment | \$ | 28,725 |
|-------------|---|--|----------------------------------|----------------------------|
| | | Communication Equipment Computer & electronic Equipment | \$ | 18,464 |
| | 348 | Miscellaneous Equipment | \$ | - |
| Utility Ope | | 'S (404-434) ncome | | |
| , , , | 400 | Operating Revenue | \$ | 82,278 |
| | | Operating Expenses Depreciation Expense | \$ | 71,004 8,000 |
| ļ! 1 | 406 | Amortization of Utility Plant Acquisition Adjustment | 7 | -, |
| | 407 | Amortization Expense (no CIAC) Taxes Other than Income | \$ | 3,810 |
| | 409 | Income Taxes | \$ | - |
| | | Provision for Deferred Income Taxes - Debit Provision for Deferred Income Taxes - Credit | \$ | - |
| | | Investment Tax Credit | , | |
| 1 | | Income from Utility Plant Leased to Others Gain/Loss from Utility Property Sales | Ś | |
| | 415 | Revenues from Merchandising, Jobbing, and Contract Work | ş | |
| | | Cost and Expenses of Merchandising, Jobbing, and Contract Work Interest and Dividend Income | | |
| | | Nonutility Income | | |
| | | Nonutility Expenses | | |
| | | Extraordinary Income Extraordinary Deductions | | |
| Taxes Appl | icable to | Nonutility Income and Deductions | | |
| | | Taxes Other than Income - Nonutility Income Taxes - Nonutility | \$ | 1,265 |
| | 410.2 | Provision for Deferred Income Taxes - Debit - Nonutility | \$ | - |
| Interest Ex | | Provision for Deferred Income Taxes - Credit - Nonutility | \$ | - |
| interest Ex | | Interest Expense | | |
| | | Amortization of Debt Discount and Expense | | |
| Retained E | | Amortization of Premium on Debt Account (435-439) | | |
| | 435 | Balance Transferred from Income | \$ | (1,801) |
| | 436 | Appropriations of Retained Earnings Preferred Stock Dividends Declared | \$ | |
| | | Common Stock Dividends Declared | \$ | |
| ODEDATINI | 439 | Adjustment to Retained Earnings IUE ACCOUNTS (460-475) | \$ | - |
| OFERATIN | | Unmetered Water Revenue | \$ | - |
| | | 1 Metered Sales to Residential Customers | \$ | 70,434 |
| | | 2 Metered Sales to Commercial Customers 3 Metered Sales to Industrial Customers | \$ | - |
| | 461 | 4 Metered Sales to Public Authorities | \$ | 1,420 |
| | | 5 Metered Sales to Multiple Family Dwellings 1 Public Fire Protection | \$ | - |
| | | 2 Private Fire Protection | \$ | - |
| | | Other Sales to Public Authorities Sales to Irrigation Customers | \$ | 2,232 |
| | | Sales for Resale | \$ | - |
| İ | | Interdepartmental Sales | \$ | - |
| | | Special Contract/Agreement Revenue Forfeited Discounts | \$ | - |
| | | Miscellaneous Service Revenues | \$ | 491 |
| | | Rents From Water Property Interdepartmental Rents | \$ | |
| | 474 | Other Water Revenues | \$ | 7,700 |
| OPERATIO | | Cross Connection Sales & Services Revenues MAINTENANCE EXPENSE ACCOUNTS (601-675) | \$ | - |
| | Supply a | nd Expenses | | |
| | | Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders | \$ | 11,355 |
| | | Employee Pensions and Benefits | \$ | 8,556 |
| | 610 | Purchased Water | \$ | |
| | | Telephone/Communications Purchased Power | \$ | 1,412 1,731 |
| | 616 | Fuel for Power Production | \$ | |
| | | Utilities - Other Chemicals & testing | \$ | 558 |
| | | Office Supplies (excluding postage) | \$ | 2,868 |
| | | Postage Materials and Supplies | \$ | 1,021 |
| | | Repairs to Water Plant | \$ | 7,567 3,345 |
| | 631 | Contractual Services - Engineering | \$ | - |
| | | Contractual Services - Accounting Contractual Services - Legal | \$ | 1,610 |
| | 634 | Contractual Services - Management Fees | \$ | 11,994 |
| | | Contractual Services - Testing/Sampling Contractual Services - Other | \$ | 1,073 |
| | | Contractual Services - Billing/Collections | \$ | |
| | | Contractual Services - Meter Reading Contractual Services - Other | \$ | 1,193 |
| | | Rental of Building/Real Property | \$ | |
| | | Rental of Equipment | \$ | |
| | | Small Tools Computer & Electronic Expenses | \$ | 439 |
| | 650 | Transportation Expenses | \$ | 7,043 |
| | | Insurance - Vehicle Insurance - General Liability | \$ | 1,956 5,135 |
| | | Insurance - General Cabinty Insurance - Workman's Compensation | \$ | 322 |
| | | Insurance - Other | \$ | |
| | | Dublic Deletions / Advertising France | | |
| | 660 | Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense | \$ | |
| | 660 666 667 | Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other | \$ \$ | |
| | 660 666 667 668 | Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense | \$ \$ \$ | - 290 - |
| | 660 666 667 668 670 | Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other | \$ \$ | - 290 - |
| | 660 666 667 668 670 671.1 | Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Bad Debt Expense Cross Connection Control Program Expense Cross Connection Testin & Maintenance Services | \$ \$ \$ \$ | - 290 - |
| | 660 666 667 668 670 671.1 671.2 | Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Bad Debt Expense Cross Connection Control Program Expense | \$ \$ \$ \$ \$ | - 290 - (43) - |
| | 660 666 667 668 670 671.1 671.2 672 673 | Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Bad Debt Expense Cross Connection Control Program Expense Cross Connection Testin & Maintenance Services System Capactly Development Program Expense | \$ \$ \$ \$ \$ \$ | - 290 - (43) |

NOTES

| TIERRA DEL MAR WATER CO | | |
|-------------------------|--|--|
| Notes and explanations: | | |
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INCOME STATEMENT

| 400 | Operating Revenue | \$ | 82,278 |
|-------|---|----------|------------------|
| 401 | Operating Expenses | \$ | 71,004 |
| 403 | Depreciation Expense | \$ | 8,000 |
| 406 | Amortization of Utility Plant Acquisition Adjustment | \$ | - |
| 407 | Amortization Expense | \$ | - |
| 408 | Taxes Other Than Income Taxes (total) | \$ | 3,810 |
| 409 | Income Taxes | \$ | - |
| 410.1 | Provision for Deferred Income Taxes - debit | \$ | - |
| 411.1 | Provision for Deferred Income Taxes - credit | \$ | - |
| 412 | Investment Tax Credit | \$ | - |
| 413 | Income From Utility Plant Leased to Others | \$ | - |
| 419 | Interest & Dividend Income | \$ | - |
| 427 | Interest Expense | \$ | - |
| | Amortization of Premium/Discount on Debt | \$ | - |
| | Gains/Losses From Utility Property Disposition (net) | \$ | _ |
| | Extraordinary Income/deductions (net) | \$ | - |
| | NET UTILITY OPERATING INCOME | \$ | (536) |
| 421 | Nonutility Income | \$ | - |
| 415 | Revenue From Merchandising, Jobbing, & Contracts | \$ | - |
| 426 | Nonutility Expense | \$ | - |
| | Nonutility Taxes Other Than Income Tax | \$ | 1,265 |
| | Nonutility Income Taxes | \$ | - |
| | Nonutility Deferred Income Taxes | \$ | - |
| | Nonutility Provision for Deferred Income Taxes Credit | \$ | - |
| | Cost & Expense of Merchandising, Jobbing, Contracts | \$ | - |
| | Net Income | \$ | (1,801) |
| | - | <u> </u> | (-,- - -) |

TIERRA DEL MAR W. Please do not submit to PUC until figures are balanced.

| | | A 505.475 |
|---|--|---|
| | Utility Plant in Service (excluding CIAC) | \$ 526,176 |
| 108-110 | Accumulated Depreciation & Amortization | \$ 386,494 |
| | Subtotal | \$ 139,682 |
| | | |
| 102-104 | Other Utility Plant | \$ - |
| 105 | Commission Approved Construction Work in Progress (CWIP) | \$ 17,722 |
| 114 | Commission Approved Utility Plant Acquisition Adjustments | \$ 40,188 |
| 115 | Accumulated Amortization of Commission Approved Acquisition Adjustments | \$ - |
| 190 | Accumulated Deferred Income Taxes (asset) | \$ - |
| | Subtotal | \$ 57,910 |
| | Net Utility Plant | |
| | The still, Fall | Ψ 137,032 |
| 121 | Cash | \$ 19,124 |
| | Special Deposits | \$ 13,124 |
| | · | |
| | Accounts Receivable | \$ 756 |
| | Accumulated Provision for Uncollectible Accounts | \$ - |
| | Notes Receivable | \$ - |
| 145-146 | Accounts & Notes Receivable from Associated Companies | \$ - |
| 151 | Materials & Supplies Inventory | \$ 8,036 |
| 133-135 & 162-174 | Miscellaneous Current & Accrued Assets & Prepayments | \$ 60 |
| | Net Current & Accrued Assets | \$ 27,976 |
| | | |
| 181-186 | Deferred Debits | \$ 62,648 |
| | | |
| | Total Assets | \$ 288,216 |
| | Total / issets | 7 200,210 |
| 252 | Advances for Construction | \$ - |
| | | |
| | CIAC | \$ 146,804 |
| 2/2 | Accumulated Amortization of CIAC | \$ - |
| | Net CIAC & Advances for Construction | \$ 146,804 |
| | | |
| 121 | Nonutility Property | \$ - |
| 122 | Accumulated Depreciation & Amortization (Nonutility) | \$ - |
| 123-127 | Miscellaneous Nonutility Investments | \$ - |
| | Nonutility Plant & Investment | \$ - |
| | | |
| | | |
| 221-224 | Long-Term Debt | \$ - |
| | Long-Term Debt | 7 |
| 231 | Accounts Payable | \$ 174 |
| 231 232 | Accounts Payable Notes Payable | \$ 174 \$ - |
| 231 232 233 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies | \$ 174 \$ - \$ - |
| 231 232 233 234 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies | \$ 174 \$ - \$ - \$ - |
| 231 232 233 234 235 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits | \$ 174 \$ - \$ - \$ - \$ 4,673 |
| 231 232 233 234 235 236 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes | \$ 174 \$ - \$ - \$ - \$ 4,673 \$ - |
| 231 232 233 234 235 236 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits | \$ 174 \$ - \$ - \$ - \$ 4,673 |
| 231 232 233 234 235 236 237 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes | \$ 174 \$ - \$ - \$ - \$ 4,673 \$ - |
| 231 232 233 234 235 236 237 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest | \$ 174 \$ - \$ - \$ - \$ 4,673 \$ - \$ - |
| 231 232 233 234 235 236 237 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities | \$ 174 \$ - \$ - \$ - \$ 4,673 \$ - \$ - |
| 231 232 233 234 235 236 237 238-241 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Liabilities | \$ 174 \$ - \$ - \$ - \$ 4,673 \$ - \$ - |
| 231 232 233 234 235 236 237 238-241 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt | \$ 174 \$ - \$ - \$ 4,673 \$ - \$ - \$ 4,847 |
| 231 232 233 234 235 236 237 238-241 251 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit | \$ 174 \$ - \$ - \$ 4,673 \$ - \$ - \$ - \$ 4,847 |
| 231 232 233 234 235 236 237 238-241 251 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves | \$ 174 \$ - \$ - \$ 4,673 \$ - \$ 4,847 \$ - \$ 177,518 \$ - |
| 231 232 233 234 235 236 237 238-241 251 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit | \$ 174 \$ - \$ - \$ 4,673 \$ - \$ 4,847 \$ - \$ 177,518 \$ - |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other | \$ 174 \$ - \$ - \$ - \$ 4,673 \$ - \$ - \$ 4,847 \$ - \$ 177,518 \$ - \$ 177,518 |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies 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 | \$ 174 \$ - \$ - \$ - \$ 4,673 \$ - \$ - \$ 4,847 \$ - \$ 177,518 \$ - \$ 177,518 |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies 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 | \$ 174 \$ - \$ - \$ - \$ 4,673 \$ - \$ - \$ - \$ 177,518 \$ - \$ 177,518 |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies 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 | \$ 174 \$ - \$ - \$ 4,673 \$ - \$ - \$ 4,847 \$ - \$ 177,518 \$ - \$ 177,518 |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies 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-Other | \$ 174 \$ - \$ - \$ - \$ 4,673 \$ - \$ - \$ 4,847 \$ - \$ 177,518 \$ - \$ 177,518 |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies 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 | \$ 174 \$ - \$ - \$ 4,673 \$ - \$ - \$ 4,847 \$ - \$ 177,518 \$ - \$ 177,518 |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies 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-Other | \$ 174 \$ - \$ - \$ - \$ 4,673 \$ - \$ - \$ 4,847 \$ - \$ 177,518 \$ - \$ 177,518 |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies 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-Other | \$ 174 \$ - \$ - \$ - \$ 4,673 \$ - \$ - \$ 4,847 \$ - \$ 177,518 \$ - \$ 177,518 |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies 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-Other Total Liabilities | \$ 174 \$ - \$ - \$ - \$ 4,673 \$ - \$ - \$ 4,847 \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 177,518 |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies 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-Other Total Liabilities Common Stock Issued Preferred Stock Issued | \$ 174 \$ - \$ - \$ 4,673 \$ - \$ 4,673 \$ - \$ 5 - \$ 5 - \$ 177,518 \$ - \$ 177,518 \$ - \$ 177,518 |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies 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-Other Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock | \$ 174 \$ - \$ - \$ 4,673 \$ - \$ 4,673 \$ - \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 177,518 |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies 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-Uiberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital | \$ 174 \$ - \$ - \$ 4,673 \$ - \$ 4,673 \$ - \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 177,518 |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211 212 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies 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 Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock | \$ 174 \$ - \$ - \$ - \$ 4,673 \$ - \$ - \$ 4,673 \$ - \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 182,364 \$ 10,000 \$ - \$ - \$ 5,386 \$ - |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211 212 213 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies 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 Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Capital Stock Expense | \$ 174 \$ - \$ - \$ - \$ 4,673 \$ - \$ - \$ 4,847 \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 182,364 \$ 10,000 \$ - \$ - \$ 5,386 \$ - \$ - |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211 212 213 214 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies 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-Uiberalized 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 Appropriated Retained Earnings | \$ 174 \$ - \$ - \$ - \$ 4,673 \$ - \$ 4,673 \$ - \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 182,364 |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211 212 213 214 215 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies 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-Uiberalized 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 Appropriated Retained Earnings Unappropriated Retained Earnings | \$ 174 \$ - \$ - \$ 4,673 \$ - \$ 4,673 \$ - \$ 4,847 \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 177,518 |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211 212 213 214 215 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies 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-Uiberalized 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 Appropriated Retained Earnings | \$ 174 \$ - \$ - \$ 4,673 \$ - \$ 4,673 \$ - \$ 4,847 \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 182,364 \$ 10,000 \$ - \$ 5,386 \$ - \$ 5,386 \$ - \$ - \$ 1,5386 \$ - \$ - \$ - \$ - \$ 1,5386 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211 2112 213 214 215 216 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies 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-Uiberalized 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 Appropriated Retained Earnings Unappropriated Retained Earnings | \$ 174 \$ - \$ - \$ 4,673 \$ - \$ 4,673 \$ - \$ 4,847 \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 177,518 |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211 2112 213 214 215 216 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies 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-Ciberalized 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 Appropriated Retained Earnings Unappropriated Retained Earnings Reacquired Capital Stock | \$ 174 \$ - \$ - \$ 4,673 \$ - \$ 4,673 \$ - \$ 4,847 \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 182,364 \$ 10,000 \$ - \$ 5,386 \$ - \$ 5,386 \$ - \$ - \$ 1,5386 \$ - \$ - \$ - \$ - \$ 10,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211 2112 213 214 215 216 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies 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-Cother Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Appropriated Retained Earnings Unappropriated Retained Earnings Reacquired Capital Stock Proprietary Capital (Proprietorships & Partnerships Only) | \$ 174 \$ - \$ - \$ 4,673 \$ - \$ 4,673 \$ - \$ 5 - \$ 177,518 \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 182,364 \$ 10,000 \$ - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 1,847 |
| 231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211 2112 213 214 215 216 | Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies 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-Cother Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Appropriated Retained Earnings Unappropriated Retained Earnings Reacquired Capital Stock Proprietary Capital (Proprietorships & Partnerships Only) | \$ 174 \$ - \$ - \$ 4,673 \$ - \$ 4,673 \$ - \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 177,518 \$ - \$ 182,364 \$ 182,364 |

STATS

| Operating Revenues | | | Assets & Other Debits | |
|--|-----------------|------------|--|----------------|
| Flat Rate | \$ | - | Utility Plant | \$ 526,176 |
| Metered - Residential | \$ | 70,434 | Less: Depreciation & Amortization Reserve | \$ 386,494 |
| Metered - Commercial | \$ | 1,420 | Other Property & Investments | \$ 19,124 |
| Irrigation (including golf courses) | \$ | 2,232 | Materials and Supplies | \$ 8,036 |
| Fire Protection | \$ | - | Other Current & Accrued Assets | \$ 58,726 |
| Other Sales of Water | \$ | - | Deferred Debits | \$ 62,648 |
| Other Operating Revenue | \$ | 8,191 | Total Assets & Other Debits | \$ 288,216 |
| Total Operating Revenues | \$ | 82,278 | | |
| | | | Liabilities & Other Credits | |
| Operating Expenses | | | Capital/Common Stock | \$ 15,386 |
| Purchased Water | \$ | - | Retained Earnings | \$ (56,338) |
| Purchased Power | \$ | 1,731 | Long-Term Debt | \$ - |
| Water Treatment | \$ | 1,631 | Customer Deposits | \$ 4,673 |
| Supplies and Expenses | \$ | 29,632 | Other Current & Accrued Liabilities | \$ 174 |
| Repairs of Plant | \$ | 3,345 | Advances for Construction | \$ - |
| Administrative & General | \$ | 34,665 | Other Deferred Credits | \$ 177,518 |
| Total Operating Expenses | \$ | 71,004 | Contributions in Aid of Construction | \$ 146,804 |
| | | | Accumulated Deferred Income Taxes | \$ - |
| Other Revenue Deductions | | | Total Liabilities & Other Credits | \$ 288,215 |
| Depreciation & Amortization | \$ | 8,000 | | |
| Operating Income Taxes | \$ | - | Average Number of Customers | |
| Other Operating Taxes | \$ | 3,810 | Flat Rate | - |
| Uncollectible Revenue/Bad Debt Expense | \$ | (43) | Metered - Residential | 264 |
| Total Revenue Deductions | \$ | 11,767 | Metered - Commercial | 5 |
| Total Expenses and Deductions | \$ | 82,771 | Irrigation (including golf courses) | 1 |
| | | | Fire Protection | - |
| Other Income | ner Income \$ - | | Other | - |
| Interest on Long-Term Debt | | | Total Customers | 270 |
| Other Interest Charges | \$ | - | | |
| Other Income Deductions | \$ | <u>-</u> _ | | |
| Net Operating Income (or Loss) | \$ | (493) | | |