



# **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

2020

#### **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 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 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 503-378-6628 OR EMAIL AT RUSSELL.BEITZEL@STATE.OR.US

# OATH

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#### **INFORMATION**

Provide the	following information for the cor	tact person regarding this repor	t				
Name:	ame: Owen G. Miller, Jr.						
Address:	26600 Sandlake Road Cloverdale, OR 97112						
Phone:	503-965-5140						
Email:	tierradelmarwaterco@gmail.com						
Provide the	following information for where	the utility's books and records a	re located				
Name:							
Address:							
Phone:							
Email:							
Provide the	following information of any aud	it group reviewing records and/o	or operations				
Name:							
Address:							
Phone:							
Email:							
	inal organization of the utility (mo		8/1/1983				
	Name	Title	Phone #	Email			
Owen G. Mi	·	President	503-965-5140	tierradelmarwaterco@gmail.com			
Kathleen K.	Miller	Vice President	503-965-5140	tierradelmarwaterco@gmail.com			
Provide the	following information for legal co	ounsel, accountants, and others i	not on utility's general payroll				
	Name	Title	Phone #	Email			
Michelle I. Hughes		Tax Preparer	503-965-6155	mihughes@caat-inc.com			

#### **ORGANIZATION**

	Select business type	Select ownership ty	pe Select accounting	method		
THE N	NAMES AND ADDRESSES OF AL	PERSONS HAVING ANY INTER	RTNERSHIP, COMPLETE PART A AND PRO EST OR EQUITY IN THE UTILITY AND THE			
			DMPLETE PARTS B AND C, AND PROVIDE AND ALL OFFICERS AND DIRECTORS. STA			
	BER OF SHARES HELD BY EACH		THE THE OTTICE TO THE DIRECTORS. ST.			
Dout	A. Cala Duamuiatavahin ay Davt	a a walki in				
Part /	A: Sole Proprietorship or Parti Name of owner or partner	nersnip				
	Address					
1	% interest or equity					
	Principal duty (if employed by	company)				
	Name of owner or partner					
	Address					
2	% interest or equity					
	Principal duty (if employed by	company)				
		1 77				
	Name of owner or partner Address					
3	% interest or equity					
	Principal duty (if employed by	company)				
		company				
	Name of owner or partner					
4	Address					
	% interest or equity					
	Principal duty (if employed by	company)				
Part I	B: Corporation					
	Name of stockholder/director	/officer	Owen G. Miller, Jr.			
	Title President					
1	Address 26600 Sandlake Ro	oad Cloverdale, OR 97112				
	# shares owned	·				
	Name of stockholder/director	/officer	Kathleen K. Miller			
	Title Vice President	/officer	Ratificett K. Willet			
2		oad Cloverdale, OR 97112				
	# shares owned	,				
	Name of standahadam/dinastan	/off: oou				
	Name of stockholder/director	/onicer				
3	Address					
	# shares owned					
	Name of the slike lide widths about	/- ff:				
	Name of stockholder/director	/officer				
4	Address					
	# shares owned					
Part (	Part C: Corporation - Shares Outstanding					
	<u>Common Stock</u> <u>Preferred Stock</u>					
	# :	shares authorized 2	00			
	# shares issued at year end 200					
	Par or stated value per share: \$ 50.0000					
	Dividends declared per shar	e 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 Interests						
Name of Affiliate	Description of product or service	Contract or Agreement effective date	Revenue			
			\$ -			
<b>Products or Services PURCHASED from Affi</b>	liated Interests					
Name of Affiliate	Description of product or service	Contract or Agreement effective date	Cost			
			\$ -			
		TOTAL	\$ -			
Explanations or Notes						

#### **REVENUES**

TIERRA DEL MAR WATER CO.

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**Consumption and Revenue** 

		# customers at	# customers at year	<b>Total Quantity water</b>	
	Act #	year beginning	end	sold	revenues
Unmetered (flat rate) water sales	460				
Metered sales to RESIDENTIAL customers	461.1	256	259	859,252	\$ 68,537
Metered sales to COMMERCIAL customers	461.2				
Metered sales to INDUSTRIAL customers	461.3				
Other metered sales to public authorities	461.4	5	5	15,239	\$ 1,321
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	141,758	\$ 1,901
Sales for resale	466				
Water Sales to golf course/recreation revenue	467				
Special contract/agreement revenue	468				
TOTAL		262	265	1,016,249	\$ 71,759

#### Revenue other than water sales

		Act #	revenues
Forfeited discounts		470	
Miscellaneous service revenues		471	
Rents from water property		472	
Interdepartmental rents		473	
Other		474	\$ 5,602
Cross Connection sales & services revenues		475	
	Total		\$ 5,602

Total Operating Revenue \$ 77,361

**Average Monthly Consumption and Bill** 

		Average Monthly	Average Monthly
		Consumption per	Revenue per
	Act #	customer	customer
Unmetered (flat rate) water sales	460		
Metered sales to RESIDENTIAL customers	461.1	278.0750809	22.18039806
Metered sales to COMMERCIAL customers	461.2		
Metered sales to INDUSTRIAL customers	461.3		
Other metered sales to public authorities	461.4	253.9833333	22.0095
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	11813.16667	158.3775
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	\$ 1,750
408.12	Payroll Tax	\$ 2,698
408.13	Other Tax Other Than Income Tax	\$ 1,458
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 5,905

#### 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	\$	11,570
603	Salaries and Wages – officers, directors, and majority stockholders	\$	18,515
604	Employee Pensions & Benefits		
610	Purchased Water		
611	Telephone/Communications	\$	1,862
615	Purchased Power	\$	1,030
616	Fuel for Power Production	\$	322
617	Utilities - Other (garbage, natural gas)	\$	490
618	Chemicals & testing	\$	962
619	Office Supplies (excluding postage)	\$	945
619.1	Postage	\$	572
620	Materials & Supplies (O&M)	\$	4,972
621	Repairs of Water Plant	\$	3,008
631	Contractual Services - engineering		
632	Contractual Services - accounting	\$	1,610
633	Contractual Services - legal		
634	Contractual Services - management	\$	1,800
635	Contractual Services – testing / sampling	\$	3,456
636	Contractual Services – labor		
637	Contractual Services - billing/collections		
638	Contractual Services - meter reading		
639	Contractual Services - other	\$	962
641	Rental of Building / Real Property	\$	1,358
642	Rental of Equipment		
643	Small Tools	\$	398
648	Computer and electronic Expenses	\$	1,289
650	Transportation Expenses	\$	4,232
656	Insurance - Vehicle	\$	3,195
657	Insurance – General Liability	\$	9,441
658	Insurance – Workman's Compensation	\$	1,096
659	Insurance – Other		
660	Public Relation / Advertising Expense		
666	Amortization of Rate Case Expense		
667	Regulatory Commission Fee (Gross Rev Fee)	\$	250
668	Conservation Expense		
670	Bad Debt Expense	\$	273
671.1	Cross Connection Control Program Expense		
671.2	Cross Connection Testing & Maintenance Services		
673	Training & Certification Expense		
674	Consumer Confidence Report		
675	Miscellaneous Expense	\$	1,663
	TOTAL	\$	75,271

# **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>	<b>End of year balance</b>
301	Organization					\$ -
302	Franchises					\$ -
303	Land & land rights	\$ 2,500				\$ 2,500
304	Structures & improvements	\$ 25,553	\$ 2,753			\$ 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	\$ 70,310	\$ 2,696			\$ 73,006
330	Distribution reservoirs & standpipes	\$ 24,389				\$ 24,389
331	Transmission & distribution mains	\$ 179,164				\$ 179,164
333	Services	\$ 19,328	\$ 3,265			\$ 22,593
334	Meters & meter installations	\$ 24,229				\$ 24,229
335	Hydrants	\$ 350				\$ 350
336	Backflow prevention devices (utility owned)					\$ -
339	Other plant & miscellaneous equipment	\$ 2,798				\$ 2,798
340	Office furniture & equipment	\$ 10,896	\$ 188			\$ 11,084
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				\$ 25,414
346	Communication equipment					\$ -
347	Electronic & computer equipment	\$ 18,464				\$ 18,464
348	Miscellaneous equipment					\$ -
	TOTAL	\$ 498,804	\$ 8,902	\$ -	\$ -	\$ 507,706

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	\$ 130,932
Additions during year	
Subtractions during year	
End of year balance	\$ 130,932
Contributions in Aid of Construction	
Beg of year balance	
Added during the year:	
Capacity charge	
Main line extension charges	
Customer connection charges	
Developer's property	
Other	
Retired during the year	
End of year balance	\$ -
·	
Accumulated Amortization of CIAC	
Beg of year balance	
Add CIAC amortized during year	
Subtract effects of CIAC disposals	
+/- other adjustments*	
Change in Accumulated Amortization during the year	\$ -
0.4.7	Τ
End of year balance	\$ -
,	,
* Explain any adjustments:	

#### **DEPRECIATION**

#### TIERRA DEL MAR WATER CO.

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

		ann	ual depreciation	acc (	lep balance beg	accı	ruals booked to	plant retired charged		acc	dep balance
Act #			<u>expense</u>		of year		acc dep	to acc dep	Adjustments*	<u>e</u>	nd of year
301	Organization										
302	Franchises										
303	Land & land rights										
304	Structures & improvements	\$	141	\$	25,076	\$	141			\$	25,217
305	Collecting & impounding reservoirs					\$	-			\$	-
306	Lake, river & other intakes	\$	512	\$	10,908	\$	512			\$	11,420
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	\$	2,007	\$	48,716	\$	2,007			\$	50,723
330	Distribution reservoirs & standpipes	\$	73	\$	22,358	\$	73			\$	22,431
331	Transmission & distribution mains	\$	2,467	\$	103,368	\$	2,467			\$	105,835
333	Services	\$	381	\$	12,454	\$	381			\$	12,835
334	Meters & meter installations	\$	431	\$	17,098	\$	431			\$	17,529
335	Hydrants			\$	350	\$	-			\$	350
336	Backflow prevention devices (utility owned)					\$	-			\$	-
339	Other plant & miscellaneous equipment			\$	1,751	\$	-			\$	1,751
340	Office furniture & equipment	\$	174	\$	5,817	\$	174			\$	5,991
341	Transportation equipment	\$	114	\$	56,165	\$	114			\$	56,279
343	Tools, shop & garage equipment	\$	70	\$	4,378	\$	70			\$	4,448
344	Laboratory equipment	\$	514	\$	7,366	\$	514			\$	7,880
345	Power operated equipment	\$	791	\$	21,746	\$	791			\$	22,537
346	Communication equip					\$	-			\$	-
347	Electronic & computer Equipment	\$	152	\$	22,920	\$	152			\$	23,072
348	Miscellaneous Equipment					\$	-			\$	-
	TOTAL	\$	7,827	\$	370,667	\$	7,827	\$ -	\$ -	\$	378,494

*Explanation of any adjustments made:		

# **RETAINED EARNINGS**

215	Unappropriated Retained Earnings (beginning of year balance)	\$	(42,739)
435	Balance transferred from income	\$	(11,798)
436	Appropriations of Retained Earnings	\$	-
437	Preferred Stock dividends declared	\$	-
438	Common Stock dividends declared	\$	-
439	Adjustments to Retained Earnings*		
-		<del>-</del>	
215	Unappropriated Retained Earnings (as of year end)	\$	(54,538)

* Explanation of any adjustments made to Retained Earnings

TIERRA DEL MAR WATER CO. For account information not already entered, please enter amounts below, if applicable.

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

ty Plant 10	01 Utility Plant in Service	\$ 507,706	345 Power Operated Equipment	\$	25
10	02 Utility Plant Leased to Others		346 Communication Equipment	\$	
	03 Property Held for Future Use		347 Computer & electronic Equipment	\$	18
	04 Utility Plant Purchased or Sold 05 Construction Work in Progress - Commission Approved	\$ 17,722	348 Miscellaneous Equipment	\$	
	08 Accumulated Depreciation of Utility Plant in Service	\$ 17,722 \$ 378,494	INCOME ACCOUNTS (404-434) Utility Operating Income		
	10 Accumulated Amortization of Utility Plant in Service	\$ 570,454	400 Operating Revenue	\$	7
	14 Utility Plant Acquisition Adjustments	\$ 40,188	401 Operating Expenses	\$	7
	15 Accumulated Amortization of Utility Plant Acquisition Adjustments		403 Depreciation Expense	\$	
Property 8	& Investments		406 Amortization of Utility Plant Acquisition Adjustment		
	21 Nonutility Property		407 Amortization Expense (no CIAC)	Ś	
	22 Accumulated Depreciation and Amortization of Nonutility Property 23 Investment in Associated Companies		408 Taxes Other than Income 409 Income Taxes	\$	
	24 Utility Investments		410 Provision for Deferred Income Taxes - Debit	\$	
	25 Other Investments		411 Provision for Deferred Income Taxes - Credit	\$	
12	27 Other Special Funds		412 Investment Tax Credit		
	ued Assets		413 Income from Utility Plant Leased to Others		
	31 Cash	\$ 17,428	414 Gain/Loss from Utility Property Sales	\$	
	32 Special Deposits		415 Revenues from Merchandising, Jobbing, and Contract Work	_	
13	34 Working Funds 35 Temporary Cash Investments		416 Cost and Expenses of Merchandising, Jobbing, and Contract Work 419 Interest and Dividend Income	_	
_	41 Customer Accounts Receivable	\$ 1,147	421 Nonutility Income	_	
	42 Other Accounts Receivable	7	426 Nonutility Expenses		
14	43 Allowance for Uncollectible Accounts (Enter positive)		433 Extraordinary Income		
14	44 Notes Receivable		434 Extraordinary Deductions		
_	45 Accounts Receivable from Associated Companies		Taxes Applicable to Nonutility Income and Deductions		
	46 Notes Receivable from Associated Companies		408.2 Taxes Other than Income - Nonutility	\$	
	51 Plant Materials and Supplies	\$ 6,308	409.2 Income Taxes - Nonutility	\$	
	62 Prepayments		410.2 Provision for Deferred Income Taxes - Debit - Nonutility 411.2 Provision for Deferred Income Taxes - Credit - Nonutility	\$	
	71 Accrued Interest Receivable 74 Miscellaneous Current and Accrued Assets		411.2   Provision for Deferred Income Taxes - Credit - Nonutility  Interest Expense		
ed Debits			427 Interest Expense	\$	
	81 Unamortized Debt Discount and Expense		428 Amortization of Debt Discount and Expense		
	82 Extraordinary Property Losses		429 Amortization of Premium on Debt		
18	86 Miscellaneous Deferred Debits	\$ 62,648	Retained Earnings Account (435-439)		
	90 Accumulated Deferred Income Taxes		435 Balance Transferred from Income	\$	(:
	TIES, AND OTHER CREDITS (201-283)		436 Appropriations of Retained Earnings		
20	01 C Charle I	A 10	437 Preferred Stock Dividends Declared	\$	
	01 Common Stock Issued 04 Preferred Stock Issued	\$ 10,000 \$ -	438 Common Stock Dividends Declared 439 Adjustment to Retained Earnings	\$	
	07 Premium on Capital Stock	,	OPERATING REVENUE ACCOUNTS (460-475)		
	11 Paid in Capital	\$ 5,288	460 Unmetered Water Revenue	Ś	
	12 Discount on Capital Stock		461 1 Metered Sales to Residential Customers	\$	6
21	13 Capital Stock Expense		461 2 Metered Sales to Commercial Customers	\$	
	14 Appropriated Retained Earnings		461 3 Metered Sales to Industrial Customers	\$	
	15 Unappropriated Retained Earnings	\$ (54,538)	461 4 Metered Sales to Public Authorities	\$	
	16 Reacquired Capital Stock		461 5 Metered Sales to Multiple Family Dwellings	\$	
	18 Proprietary Capital		462.1 1 Public Fire Protection 462.2 2 Private Fire Protection	\$	
erm Debt	21 Bonds		464 Other Sales to Public Authorities	\$	
	23 Advances from Associated Companies		465 Sales to Irrigation Customers	Ś	
22	24 Other Long-Term Debt		466 Sales for Resale	\$	
nt and Acci	rued Liabilities		467 Interdepartmental Sales	\$	
	31 Accounts Payable	\$ 503	468 Special Contract/Agreement Revenue	\$	
_	32 Notes Payable		470 Forfeited Discounts	\$	
_	33 Accounts Payable to Associated Companies		471 Miscellaneous Service Revenues	\$	
	34 Notes Payable to Associated Companies 35 Customer Deposits		472 Rents From Water Property	\$	
	35 Customer Deposits 36 Accrued Taxes	\$ (22)	473 Interdepartmental Rents 474 Other Water Revenues	\$	
	37 Accrued Interest	Ş (22)	475 Cross Connection Sales & Services Revenues	\$	
	38 Accrued Dividends		OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675)		
	39 Matured Long-Term Debt		Source of Supply and Expenses		
	40 Matured Interest		601 Salaries and Wages - Employees	\$	
	41 Miscellaneous Current and Accrued Liabilities	\$ 3,635	603 Salaries and Wages - Officers, Directors and Majority Stockholders	\$	:
ed Credits			604 Employee Pensions and Benefits		
25			610 Purchased Water	\$	
	51 Unamortized Premium on Debt	A		\$	
25	52 Advances for Construction	\$ 130,932	611 Telephone/Communications	\$	
25	52 Advances for Construction 53 Other Deferred Credits	\$ 130,932 \$ 178,855	615 Purchased Power	\$ \$ \$	
25 25 ting Reser	52 Advances for Construction 53 Other Deferred Credits rves		615 Purchased Power 616 Fuel for Power Production	\$	
25 25 ting Reserve	52 Advances for Construction 53 Other Deferred Credits		615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other	\$ \$ \$ \$	
25 25 26 26 26	52 Advances for Construction 53 Other Deferred Credits rves 61 Property Insurance Reserve 62 Injuries and Damages Reserve 63 Pensions and Benefits Reserve		615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage)	\$ \$ \$ \$ \$ \$	
25 25 26 26 26 26	52 Advances for Construction 53 Other Deferred Credits ves 61 Property Insurance Reserve 62 Injuries and Damages Reserve 63 Pensions and Benefits Reserve 65 Miscellaneous Operating Reserves		615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25 25 26 26 26 26 26 26 26 26	252   Advances for Construction	\$ 178,855	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25 25 26 26 26 26 20 20 20 20 20 20 20 20 20 20 20 20 20	52 Advances for Construction 53 Other Deferred Credits  ves 61 Property Insurance Reserve 62 Injuries and Damages Reserve 63 Pensions and Benefits Reserve 65 Miscellaneous Operating Reserves 65 Miscellaneous Operating Reserves 1 Aid of Construction 71 Contributions in Aid of Construction	\$ 178,855	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25 25 26 26 26 26 20 20 20 20 20 20 20 20 20 20 20 20 20	\$25. Advances for Construction \$3. Other Deferred Credits  ves  61. Property Insurance Reserve 62. Injuries and Damages Reserve 63. Pensions and Benefits Reserve 63. Pensions and Benefits Reserve 65. Miscellaneous Operating Reserves 1 Aid of Construction 71. Contributions in Aid of Construction 72. Accumulated Amortization of CIAC	\$ 178,855	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25 25 26 26 26 26 26 butions in 27 culated De	52 Advances for Construction 53 Other Deferred Credits  ves 61 Property Insurance Reserve 62 Injuries and Damages Reserve 63 Prensions and Benefits Reserve 65 Miscellaneous Operating Reserves 65 Miscellaneous Operating Reserves 71 Contributions in Aid of Construction 72 Accumulated Amortization of CIAC  eferred Income Taxes	\$ 178,855	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25 25 26 26 26 26 20 20 20 20 20 20 20 20 20 20 20 20 20	52 Advances for Construction 53 Other Deferred Credits  ves 61 Property Insurance Reserve 62 Injuries and Damages Reserve 63 Pensions and Benefits Reserve 65 Miscellaneous Operating Reserves 65 Miscellaneous Operating Reserves 1 Aid of Construction 71 Contributions in Aid of Construction 72 Accumulated Amortization of CIAC efferred Income Taxes 81 Accumulated Deferred Income Taxes 81 Accumulated Deferred Income Taxes 81 Accumulated Deferred Income Taxes	\$ 178,855	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Legal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25 25 25 26 26 26 26 20 20 20 20 20 20 20 20 20 20 20 20 20	S2 Advances for Construction     S3 Other Deferred Credits  ves     S1 Property Insurance Reserve     S2 Injuries and Damages Reserve     S9 Miscellaneous Operating Reserve     Miscellaneous Operating Reserves     Aid of Construction     Contributions in Aid of Construction     Construction CIAC     Accumulated Amortization of CIAC     eferred Income Taxes     Accumulated Deferred Income Taxes - Accelerated Depreciation     Accumulated Deferred Income Taxes - Liberalized Depreciation     Accumulated Deferred Income Taxes - Liberalized Depreciation	\$ 178,855	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Management Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25 25 25 26 26 26 26 20 20 20 20 20 20 20 20 20 20 20 20 20	52 Advances for Construction 53 Other Deferred Credits  ves 61 Property Insurance Reserve 62 Injuries and Damages Reserve 63 Pensions and Benefits Reserve 65 Miscellaneous Operating Reserves 65 Miscellaneous Operating Reserves 1 Aid of Construction 71 Contributions in Aid of Construction 72 Accumulated Amortization of CIAC efferred Income Taxes 81 Accumulated Deferred Income Taxes 81 Accumulated Deferred Income Taxes 81 Accumulated Deferred Income Taxes	\$ 178,855	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Legal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25 25 26 26 26 26 27 27 27 27 27 27 28 28 28 28 28 R UTILITY	52 Advances for Construction 53 Other Deferred Credits  ves 61 Property Insurance Reserve 62 Injuries and Damages Reserve 63 Pensions and Benefits Reserve 65 Miscellaneous Operating Reserves 65 Miscellaneous Operating Reserves 10 Idi of Construction 71 Contributions in Aid of Construction 72 Accumulated Amortization of CIAC  eferred Income Taxes 81 Accumulated Deferred Income Taxes - Accelerated Depreciation 82 Accumulated Deferred Income Taxes - Liberalized Depreciation 83 Accumulated Deferred Income Taxes - University Operation 84 Accumulated Deferred Income Taxes - University Operation 85 Accumulated Deferred Income Taxes - Other	\$ 178,855	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Legal 633 Contractual Services - Services - Legal 634 Contractual Services - Wanagement Fees 635 Contractual Services - Wanagement Fees 636 Contractual Services - Service	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25 25 26 26 26 26 27 27 27 27 27 27 28 4 UTILITY 3	\$23 Advances for Construction     \$30 Other Deferred Credits     \$ves     \$11 Property Insurance Reserve     \$21 Injuries and Damages Reserve     \$32 Pensions and Benefits Reserve     \$33 Pensions and Benefits Reserve     \$34 Pensions and Benefits Reserve     \$34 Miscellaneous Operating Reserves     \$14 of Construction     \$71 Contributions in Aid of Construction     \$72 Accumulated Amortization of CIAC     **eferred Income Taxes     \$34 Accumulated Deferred Income Taxes - Accelerated Depreciation     \$34 Accumulated Deferred Income Taxes - Other     \$35 Accumulated Deferred Income Ta	\$ 178,855	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Nanagement Fees 635 Contractual Services - Water Plant 636 Contractual Services - Builing/Sampling 637 Contractual Services - Builing/Sampling 638 Contractual Services - Builing/Sampling 639 Contractual Services - Builing/Sampling 630 Contractual Services - Builing/Collections 631 Contractual Services - Builing/Collections	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25 25 26 26 26 26 27 27 27 27 27 28 28 28 28 30 30 30	323 Advances for Construction     33 Other Deferred Credits     ves     51 Property Insurance Reserve     52 Injuries and Damages Reserve     53 Persons and Benefits Reserve     55 Miscellaneous Operating Reserves     71 Contributions in Aid of Construction     71 Contributions in Aid of Construction     72 Accumulated Amortization of CIAC efferred Income Taxes     81 Accumulated Deferred Income Taxes - Accelerated Depreciation     32 Accumulated Deferred Income Taxes - Other     PLANT ACCOUNTS (301-348)     10 Organization     01 Organization     02 Franchises     03 Land and Land Rights	\$ 178,855	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Fagineering 632 Contractual Services - Fagineering 633 Contractual Services - Secounting 633 Contractual Services - Secounting 634 Contractual Services - Wanagement Fees 635 Contractual Services - Wanagement Fees 636 Contractual Services - Other 637 Contractual Services - Other 637 Contractual Services - Meter Reading 638 Contractual Services - Meter Reading 639 Contractual Services - Meter Reading 639 Contractual Services - Meter Reading 639 Contractual Services - Meter Reading	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25 25 26 26 26 26 27 27 27 27 27 27 28 28 28 28 20 20 20 20 20 20 20 20 20 20 20 20 20	Advances for Construction	\$ 178,855 \$ - \$ - \$ - \$ - \$ - \$ 2,500 \$ 28,306	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Seconting 633 Contractual Services - Nacounting 634 Contractual Services - Testing/Sampling 635 Contractual Services - Testing/Sampling 636 Contractual Services - Testing/Sampling 637 Contractual Services - Other 637 Contractual Services - Other 638 Contractual Services - Meter Reading 639 Contractual Services - Meter Reading 639 Contractual Services - Meter Reading 639 Contractual Services - Other 641 Rental of Building/Real Property	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
25 25 25 25 26 26 26 26 26 26 27 27 27 27 27 27 27 27 27 27 27 27 27		\$ 178,855 \$ - \$ - \$ - \$ - \$ 2,500 \$ 28,306 \$ 5	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Wanagement Fees 635 Contractual Services - Wanagement Fees 636 Contractual Services - Wanagement Fees 637 Contractual Services - Wanagement Fees 638 Contractual Services - Dither 639 Contractual Services - Other 631 Contractual Services - Other 632 Contractual Services - Other 633 Contractual Services - Other 643 Rental of Building/Real Property 642 Rental of Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25   25   25   25   25   25   25   25	S2   Advances for Construction	\$ 178,855 \$ - \$ - \$ - \$ - \$ 2,500 \$ 28,306 \$ 17,627	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Seconding 634 Contractual Services - Water Plant 635 Contractual Services - Water Plant 636 Contractual Services - Water Plant 637 Contractual Services - Water Plant 638 Contractual Services - Testing/Sampling 639 Contractual Services - Other 637 Contractual Services - Water Reading 639 Contractual Services - Water Reading 639 Contractual Services - Water Reading 639 Contractual Services - Other 641 Rental of Building/Real Property 642 Rental of Equipment 643 Small Tools	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25   25   25   25   25   25   25   25	\$23 Advances for Construction     \$3 Other Deferred Credits     \$15 Property Insurance Reserve     \$61 Property Insurance Reserve     \$20 Injuries and Damages Reserve     \$3 Pensions and Benefits Reserve     \$3 Pensions and Benefits Reserve     \$3 Miscellaneous Operating Reserves     1 Aid of Construction     71 Contributions in Aid of Construction     72 Contributions in Aid of Construction     72 Accumulated Amortization of CIAC     ## Construction     13 Accumulated Deferred Income Taxes - Accelerated Depreciation     13 Accumulated Deferred Income Taxes - Other     PLANT ACCOUNTS (301-348)     10 Organization     01 Organization     02 Franchises     33 Land and Land Rights     15 Structures and Improvements     05 Collecting and Impounding Reservoirs     06 Lakes, River and Other Intakes     7 Wells and Springs	\$ 178,855 \$ - \$ - \$ - \$ - \$ - \$ 2,500 \$ 28,300 \$ - \$ 17,627 \$ -	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Legal 633 Contractual Services - Nanagement Fees 635 Contractual Services - Water Services - Management Fees 636 Contractual Services - Builing/Sampling 636 Contractual Services - Builing/Sampling 637 Contractual Services - Other 638 Contractual Services - Other 639 Contractual Services - Other 639 Contractual Services - Other 641 Rental of Building/Real Property 642 Rental of Equipment 643 Small Tools 648 Computer & Electronic Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25 25 25 25 26 26 26 26 26 26 26 26 26 26 26 26 26		\$ 178,855 \$	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Fenjineering 632 Contractual Services - Accounting 633 Contractual Services - Accounting 634 Contractual Services - Nanagement Fees 635 Contractual Services - Wanagement Fees 635 Contractual Services - Supplies 636 Contractual Services - Supplies 637 Contractual Services - Supplies 638 Contractual Services - Supplies 639 Contractual Services - Meter Reading 639 Contractual Services - Other 641 Rental of Building/Real Property 642 Rental of Equipment 643 Small Tools 648 Computer & Electronic Expenses 650 Transportation Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25 25 25 25 26 26 26 26 26 26 26 26 26 26 26 26 26	S2   Advances for Construction	\$ 178,855 \$ - \$ - \$ - \$ - \$ 2,300 \$ 2,300 \$ 17,627 \$ - \$ 17,627 \$ - \$ - \$ 2,500 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Seconting 633 Contractual Services - Nacounting 634 Contractual Services - Testing/Sampling 635 Contractual Services - Testing/Sampling 636 Contractual Services - Testing/Sampling 637 Contractual Services - Other 637 Contractual Services - Other 638 Contractual Services - Other 639 Contractual Services - Other 640 Contractual Services - Other 641 Rental of Equipment 642 Rental of Equipment 643 Small Tools 648 Computer & Electronic Expenses 650 Transportation Expenses 650 Insurance - Vehicle	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25 25 25 25 25 25 25 25 25 25 25 25 25 2	\$23 Advances for Construction     \$3 Other Deferred Credits  Ves     \$61 Property Insurance Reserve     \$61 Property Insurance Reserve     \$62 Injuries and Damages Reserve     \$63 Pensions and Benefits Reserve     \$63 Pensions and Benefits Reserve     \$65 Miscellaneous Operating Reserves     \$14 of Construction     \$71 Contributions in Aid of Construction     \$72 Accumulated Amortization of CIAC     **elerred Income Taxes     \$81 Accumulated Deferred Income Taxes - Accelerated Depreciation     \$82 Accumulated Deferred Income Taxes - Other     \$93 Accumulated Deferred Income Taxes - Other     \$94 ACCUMULATE (301-348)     \$95 Capacitation     \$95 Franchises     \$95 Land and Land Rights     \$95 Collecting and Impounding Reservoirs     \$95 Collecting and Impounding Reservoirs     \$95 Collecting and Impounding Reservoirs     \$95 Land Springs     \$95 Infiltration Galieries and Tunnels     \$95 Power Generation Equipment	\$ 178,855 \$ - \$ - \$ - \$ - \$ 2,500 \$ 28,306 \$ - \$ 17,627 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Nanagement Fees 635 Contractual Services - Wanagement Fees 636 Contractual Services - Billing/Sampling 636 Contractual Services - Billing/Collections 637 Contractual Services - Billing/Collections 638 Contractual Services - Other 637 Contractual Services - Other 638 Contractual Services - Other 649 Computer Services - Other 640 Small Tools 641 Rental of Building/Real Property 642 Rental of Equipment 643 Small Tools 648 Computer & Electronic Expenses 650 Transportation Expenses 651 Insurance - General Liability	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25   25   25   25   25   25   25   25	S2   Advances for Construction	\$ 178,855 \$ - \$ - \$ - \$ - \$ 2,300 \$ 2,300 \$ 17,627 \$ - \$ 17,627 \$ - \$ - \$ 2,500 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Seconting 633 Contractual Services - Nacounting 634 Contractual Services - Testing/Sampling 635 Contractual Services - Testing/Sampling 636 Contractual Services - Testing/Sampling 637 Contractual Services - Other 637 Contractual Services - Other 638 Contractual Services - Other 639 Contractual Services - Other 640 Contractual Services - Other 641 Rental of Equipment 642 Rental of Equipment 643 Small Tools 648 Computer & Electronic Expenses 650 Transportation Expenses 650 Insurance - Vehicle	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25   25   25   25   25   25   25   25	S2   Advances for Construction	\$ 178,855 \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ .	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Nacounting 633 Contractual Services - Wanagement Fees 635 Contractual Services - Wanagement Fees 635 Contractual Services - Other 637 Contractual Services - Other 638 Contractual Services - Other 639 Contractual Services - Weter Reading 639 Contractual Services - Meter Reading 639 Contractual Services - Meter Reading 639 Contractual Services - Meter Reading 639 Contractual Services - Other 641 Rental of Building/Real Property 642 Rental of Equipment 643 Small Tools 648 Computer & Electronic Expenses 650 Transportation Expenses 650 Insurance - Vehicle 657 Insurance - General Liability 658 Insurance - Verknam's Compensation	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25   25   25   25   25   25   25   25	\$23 Advances for Construction     \$10 Property Insurance Reserve     \$10 Property Insurance Reserve     \$20 Injuries and Damages Reserve     \$20 Injuries and Damages Reserve     \$20 Property Insurance Reserve     \$20 Property Insurance Reserve     \$20 Property Insurance Reserve     \$20 Property Insurance Reserve     \$20 Injuries and Damages Reserve     \$20 Property Insurance Reserve     \$20 Property Insurance Reserve     \$20 Property Insurance Reserve     \$20 Property Insurance Reserve     \$21 Property Insurance Reserve     \$22 Property Insurance Reserve     \$23 Property Insurance Reserve     \$20 Pr	\$ 178,855 \$ - \$ - \$ - \$ - \$ 2,500 \$ 28,306 \$ - \$ 17,627 \$ - \$ - \$ - \$ 1,027 \$ - \$ - \$ - \$ 1,027 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Legal 633 Contractual Services - Nanagement Fees 635 Contractual Services - Wanagement Fees 636 Contractual Services - Deher 637 Contractual Services - Billing/Collections 638 Contractual Services - Billing/Collections 639 Contractual Services - Billing/Collections 630 Contractual Services - Other 641 Rental of Building/Real Property 642 Rental of Equipment 643 Small Tools 648 Computer & Electronic Expenses 656 Insurance - Vehicle 657 Insurance - Welvice - Supplies 658 Insurance - Workman's Compensation 659 Insurance - Welvice - Gother 659 Insurance - Gother - Got	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25   25   25   25   25   25   25   25	S2   Advances for Construction	\$ 178,855 \$ - \$ - \$ - \$ - \$ 2,500 \$ 28,306 \$ 28,306 \$ 17,627 \$ - \$ 10,196 \$ 73,006 \$ 24,389 \$ 179,164 \$ 22,593	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Fergineering 632 Contractual Services - Fergineering 633 Contractual Services - Accounting 633 Contractual Services - Legal 634 Contractual Services - Supplies 635 Contractual Services - Wanagement Fees 635 Contractual Services - Wanagement Fees 636 Contractual Services - Other 637 Contractual Services - Silling/Collections 638 Contractual Services - Meter Reading 639 Contractual Services - Meter Reading 639 Contractual Services - Meter Reading 630 Contractual Services - Meter Reading 631 Contractual Services - Other 642 Rental of Equipment 643 Small Tools 643 Computer & Electronic Expenses 650 Transportation Expenses 650 Insurance - Cheric  657 Insurance - Cheric  658 Insurance - Other 660 Public Relations / Advertising Expense 660 Regulatory Commission Expense - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25   25   25   25   25   25   25   25	S23   Advances for Construction	\$ 178,855 \$ - \$ - \$ - \$ - \$ 2,500 \$ 28,306 \$ - \$ 17,627 \$ - \$ - \$ 10,196 \$ 73,006 \$ 24,389 \$ 179,164 \$ 22,593 \$ 22,593 \$ 22,593	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Fengineering 633 Contractual Services - Nacounting 633 Contractual Services - Namagement Fees 635 Contractual Services - Wanagement Fees 635 Contractual Services - Other 636 Contractual Services - Other 637 Contractual Services - Other 638 Contractual Services - Wester Reading 639 Contractual Services - Wester Reading 639 Contractual Services - Wester Reading 639 Contractual Services - Meter Reading 639 Contractual Services - Meter Reading 639 Contractual Services - Other 641 Rental of Building/Real Property 642 Rental of Equipment 643 Small Tools 648 Computer & Electronic Expenses 650 Transportation Expenses 650 Insurance - Vehicle 657 Insurance - General Liability 658 Insurance - Verkick 659 Insurance - Other 660 Public Relations / Advertising Expense 661 Regulatory Commission Expense - Amortization of Rate Case Expense 662 Regulatory Commission Expense - Other 663 Water Resource Conservation Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
252   252	\$22 Advances for Construction     \$10 Property Insurance Reserve     \$10 Property	\$ 178,855 \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ .	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Legal 633 Contractual Services - Nanagement Fees 635 Contractual Services - Supplies Services -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
252   252	S23   Advances for Construction	\$ 178,855 \$ - \$ - \$ - \$ 2,500 \$ 28,306 \$ - \$ 17,627 \$ - \$ - \$ 10,196 \$ 73,006 \$ 24,389 \$ 179,164 \$ 22,593 \$ 24,229 \$ 3 24,229 \$ 3 350 \$ 3 350 \$ 3 350	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Accounting 633 Contractual Services - Nacounting 635 Contractual Services - Testing/Sampling 636 Contractual Services - Other 637 Contractual Services - Other 638 Contractual Services - Other 639 Contractual Services - Weter Reading 639 Contractual Services - Meter Reading 639 Contractual Services - Meter Reading 630 Contractual Services - Meter Reading 630 Contractual Services - Other 641 Rental of Building/Real Property 642 Rental of Equipment 643 Small Tools 648 Computer & Electronic Expenses 656 Insurance - General Liability 658 Insurance - Vehicle 657 Insurance - Other 669 Public Relations / Advertising Expense 666 Regulatory Commission Expense - Other 668 Water Resource Conservation Expense 667 Regulatory Commission Expense - Amortization of Rate Case Expense 667 Regulatory Commission Expense - Other 668 Water Resource Conservation Expense 679 Bad Debt Expense 671 Lorss Connection Control Program Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25   25   25   25   25   25   25   25	\$23 Advances for Construction     \$10 Property Insurance Reserve     \$10 Property Insurance Reserve     \$20 Injuries and Damages Reserve     \$20 Injuries and Damages Reserve     \$20 Presions and Benefits Reserve     \$30 Presions and Benefits Reserve     \$31 Miscellaneous Operating Reserves     \$32 Advances Operating Reserves     \$32 Advances Operating Reserves     \$32 Advances Operating Reserves     \$33 Advances Operating Reserves     \$34 Advances Operating Reserves     \$34 Advances Operating Reserves     \$35 Advances Opera	\$ 178,855 \$ - \$ - \$ - \$ - \$ 2,500 \$ 2,500 \$ 17,627 \$ - \$ 17,627 \$ - \$ 1,0196 \$ 24,389 \$ 12,593 \$ 24,229 \$ 350 \$ 24,229 \$ 350 \$ 24,229 \$ 350 \$ 24,229 \$ 350 \$ 350	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Nacounting 634 Contractual Services - Institution of Services - Services 635 Contractual Services - Testing/Sampling 636 Contractual Services - Testing/Sampling 637 Contractual Services - Testing/Sampling 638 Contractual Services - Builing/Collections 638 Contractual Services - Builing/Collections 639 Contractual Services - Meter Reading 639 Contractual Services - Other 641 Rental of Building/Real Property 642 Rental of Building/Real Property 643 Rental of Equipment 643 Small Tools 648 Computer & Electronic Expenses 650 Insurance - Vehicle 657 Insurance - General Lability 658 Insurance - Workman's Compensation 659 Insurance - Other 660 Regulatory Commission Expense - Amortization of Rate Case Expense 660 Regulatory Commission Expense - Amortization of Rate Case Expense 660 Regulatory Commission Expense - Amortization of Rate Case Expense 660 Mater Resource Conservation Expense 670 Bad Debt Expense 6711.1 Cross Connection Control Program Expense 6712 Cross Connection Testin & Maintenance Services	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25   25   25   25   25   25   25   25	S2   Advances for Construction	\$ 178,855 \$ - \$ - \$ - \$ - \$ - \$ 28,306 \$ 28,306 \$ 28,306 \$ - \$ 17,627 \$ - \$ - \$ 12,500 \$ 28,306 \$ - \$ 2,500 \$ 28,306 \$ - \$ 17,627 \$ - \$ 1,727 \$ - \$ 1,727 \$ - \$ 1,727 \$ - \$ 2,500 \$ 3,500 \$ 3,	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Fenjineering 632 Contractual Services - Accounting 633 Contractual Services - Accounting 634 Contractual Services - Accounting 635 Contractual Services - Management Fees 635 Contractual Services - Management Fees 636 Contractual Services - Other 637 Contractual Services - Meter Reading 638 Contractual Services - Meter Reading 639 Contractual Services - Meter Reading 640 Computer & Electronic Expenses 641 Rental of Building/Real Property 642 Rental of Equipment 643 Small Tools 644 Computer & Electronic Expenses 655 Insurance - Vehicle 657 Insurance - General Liability 658 Insurance - Other 669 Public Relations / Advertising Expense 660 Regulatory Commission Expense - Other 668 Regulatory Commission Expense - Other 668 Regulatory Commission Expense - Other 669 Nother Resource Conservation Expense 670 And Debt Expense 671.1 Cross Connection Control Program Expense 671.2 Cross Connection Control Program Expense 671.2 Cross Connection Control Program Expense 672 System Capacity Development Program Expense 671.2 Cross Connection Control Program Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
25   25   25   25   25   25   25   25	\$23 Advances for Construction     \$10 Property Insurance Reserve     \$10 Property Insurance Reserve     \$20 Injuries and Damages Reserve     \$20 Injuries and Damages Reserve     \$20 Presions and Benefits Reserve     \$30 Presions and Benefits Reserve     \$31 Miscellaneous Operating Reserves     \$32 Advances Operating Reserves     \$32 Advances Operating Reserves     \$32 Advances Operating Reserves     \$33 Advances Operating Reserves     \$34 Advances Operating Reserves     \$34 Advances Operating Reserves     \$35 Advances Opera	\$ 178,855 \$ - \$ - \$ - \$ - \$ 2,500 \$ 2,500 \$ 17,627 \$ - \$ 17,627 \$ - \$ 1,0196 \$ 24,389 \$ 12,593 \$ 24,229 \$ 350 \$ 24,229 \$ 350 \$ 24,229 \$ 350 \$ 24,229 \$ 350 \$ 350	615 Purchased Power 616 Fuel for Power Production 617 Utilities - Other 618 Chemicals & testing 619 Office Supplies (excluding postage) 619.1 Postage 620 Materials and Supplies 621 Repairs to Water Plant 631 Contractual Services - Engineering 632 Contractual Services - Accounting 633 Contractual Services - Nacounting 634 Contractual Services - Institution of Services - Services 635 Contractual Services - Testing/Sampling 636 Contractual Services - Testing/Sampling 637 Contractual Services - Testing/Sampling 638 Contractual Services - Builing/Collections 638 Contractual Services - Builing/Collections 639 Contractual Services - Meter Reading 639 Contractual Services - Other 641 Rental of Building/Real Property 642 Rental of Building/Real Property 643 Rental of Equipment 643 Small Tools 648 Computer & Electronic Expenses 650 Insurance - Vehicle 657 Insurance - General Lability 658 Insurance - Workman's Compensation 659 Insurance - Other 660 Regulatory Commission Expense - Amortization of Rate Case Expense 660 Regulatory Commission Expense - Amortization of Rate Case Expense 660 Regulatory Commission Expense - Amortization of Rate Case Expense 660 Mater Resource Conservation Expense 670 Bad Debt Expense 6711.1 Cross Connection Control Program Expense 6712 Cross Connection Testin & Maintenance Services	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	

# **NOTES**

TIERRA DEL MAR WATER CO.
Notes and explanations:

# **INCOME STATEMENT**

400	Operating Revenue	\$	77,361
401	Operating Expenses	\$	75,271
403	Depreciation Expense	\$	7,827
406	Amortization of Utility Plant Acquisition Adjustment	\$	-
407	Amortization Expense	\$	-
408	Taxes Other Than Income Taxes (total)	\$	5,905
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	\$	-
	Interest & Dividend Income	\$	-
427	Interest Expense	\$	155
	Amortization of Premium/Discount on Debt	\$	
	Gains/Losses From Utility Property Disposition (net)		
	Extraordinary Income/deductions (net)	\$	
455-454	extraordinary income/deductions (net)	ξ	-
	NET UTILITY OPERATING INCOME	\$	(11,798)
421	Nonutility Income	ς .	_
	Revenue From Merchandising, Jobbing, & Contracts	\$ \$	-
426	Nonutility Evponso	Ċ	1
	Nonutility Expense Nonutility Taxes Other Than Income Tax	\$	-
	Nonutility Income Taxes	\$	
	Nonutility Income Taxes  Nonutility Deferred Income Taxes	<del>ې</del> د	
	Nonutility Provision for Deferred Income Taxes Credit	\$	
	·	\$	
410	Cost & Expense of Merchandising, Jobbing, Contracts	٦	
	Net Income	\$	(11,798)

#### TIERRA DEL MAR WA

101	Utility Plant in Service (excluding CIAC)	\$ 507,706
	Accumulated Depreciation & Amortization	\$ 378,494
	Subtotal	\$ 129,212
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	\$ 187,122
	Cash	\$ 17,428
	Special Deposits	\$ -
	Accounts Receivable	\$ 1,147
	Accumulated Provision for Uncollectible Accounts	\$ -
	Notes Receivable	\$ -
	Accounts & Notes Receivable from Associated Companies	\$ -
	Materials & Supplies Inventory	\$ 6,308
133-135 & 162-174	Miscellaneous Current & Accrued Assets & Prepayments	\$ -
	Net Current & Accrued Assets	\$ 24,883
181-186	Deferred Debits	\$ 62,648
	T 1.14	ć 274.652
	Total Assets	\$ 274,652
252	Advances for Construction	ć 420.022
		\$ 130,932 \$ -
	CIAC Accumulated Amortization of CIAC	\$ -
2/2	Net CIAC & Advances for Construction	
	Net CIAC & Advances for Construction	\$ 130,932
121	Nonutility Property	\$ -
	Accumulated Depreciation & Amortization (Nonutility)	\$ -
	Miscellaneous Nonutility Investments	\$ -
123-127	Nonutility Plant & Investment	
	Nonutility Flant & Investment	٠ -
221-224	Long-Term Deht	ς .
	Long-Term Debt	7
231	Accounts Payable	\$ 503
231 232	Accounts Payable Notes Payable	\$ 503 \$ -
231 232 233	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies	\$ 503 \$ - \$ -
231 232 233 234	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies	\$ 503 \$ - \$ - \$ -
231 232 233 234 235	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits	\$ 503 \$ - \$ - \$ - \$ -
231 232 233 234 235 236	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes	\$ 503 \$ - \$ - \$ - \$ - \$ (22)
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	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ -
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	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ 3,635
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	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ 3,635
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	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ - \$ 3,635 \$ 4,115
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	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ - \$ 3,635 \$ 4,115
231 232 233 234 235 236 237 238-241 251 253	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	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ - \$ 3,635 \$ 4,115
231 232 233 234 235 236 237 238-241 251 253	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	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ - \$ 3,635 \$ 4,115
231 232 233 234 235 236 237 238-241 251 253	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	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ - \$ 3,635 \$ 4,115
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	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ - \$ 3,635 \$ 4,115
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	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ - \$ 3,635 \$ 4,115 \$ - \$ 178,855 \$ - \$ 178,855
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	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ - \$ 3,635 \$ 4,115 \$ - \$ 178,855 \$ - \$ 178,855
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	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ - \$ 3,635 \$ 4,115 \$ - \$ 178,855 \$ - \$ 178,855
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	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ - \$ 3,635 \$ 4,115 \$ 178,855 \$ 178,855 \$ - \$ 178,855
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	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ - \$ 3,635 \$ 4,115 \$ 178,855 \$ 178,855 \$ - \$ 178,855
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	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ - \$ 3,635 \$ 4,115 \$ - \$ 178,855 \$ - \$ 178,855 \$ - \$ 178,855
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	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ - \$ 3,635 \$ 4,115 \$ - \$ 178,855 \$ - \$ 178,855
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	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ - \$ 3,635 \$ 4,115 \$ - \$ 178,855 \$ - \$ 178,855 \$ - \$ 178,855 \$ - \$ 178,855
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	\$ 503 \$ - \$ - \$ - \$ (22) \$ - \$ 3,635 \$ 4,115  \$ - \$ 178,855 \$ - \$ 178,855 \$ - \$ 178,855 \$ - \$ 178,855 \$ - \$ 178,855
231 232 233 234 235 236 237 238-241  251 253 261-265  281 282 283  201 204 207 211	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	\$ 503 \$ - \$ - \$ - \$ (22) \$ - \$ 3,635 \$ 4,115  \$ - \$ 178,855 \$ - \$ 178,855 \$ - \$ 178,855 \$ - \$ 178,855 \$ - \$ 178,855
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-Uiberalized Depreciation Accumulated Deferred Income Taxes-Other  Total Liabilities  Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital	\$ 503 \$ - \$ - \$ - \$ (22) \$ - \$ 3,635 \$ 4,115  \$ 178,855 \$ - \$ 178,855 \$ - \$ 182,970  \$ 10,000 \$ - \$ - \$ 5,288 \$ - \$ -
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	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ - \$ 3,635 \$ 4,115 \$ - \$ 178,855 \$ - \$ 178,855 \$ - \$ 178,855 \$ - \$ 178,855
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-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	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ - \$ - \$ (22) \$ - \$ - \$ 3,635 \$ 4,115  \$ - \$ 178,855 \$ - \$ 178,855 \$ - \$ 182,970  \$ 10,000 \$ - \$ - \$ - \$ 5,288 \$ - \$ 5,288 \$ - \$ 5,288 \$ - \$ 5,288
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	\$ 503 \$ - \$ - \$ - \$ (22) \$ - \$ (22) \$ - \$ 3,635 \$ 4,115  \$ 178,855 \$ - \$ 178,855 \$ - \$ 182,970  \$ 10,000 \$ - \$ - \$ 5,288 \$ - \$ 5,288 \$ - \$ 5,288 \$ - \$ - \$ - \$ 5,288 \$ - \$ - \$ - \$ - \$ 5,288
231 232 233 234 235 236 237 238-241  251 253 261-265  281 282 283  201 204 207 211 212 213 214 215 216	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	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ - \$ - \$ (22) \$ - \$ - \$ 3,635 \$ 4,115  \$ - \$ 178,855 \$ - \$ 178,855 \$ - \$ 182,970  \$ 10,000 \$ - \$ - \$ - \$ 5,288 \$ - \$ 5,288 \$ - \$ 5,288 \$ - \$ 5,288
231 232 233 234 235 236 237 238-241  251 253 261-265  281 282 283  201 204 207 211 212 213 214 215 216	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	\$ 503 \$ - \$ - \$ - \$ (22) \$ - \$ (22) \$ - \$ 3,635 \$ 4,115  \$ - \$ 178,855 \$ - \$ 178,855 \$ - \$ 182,970  \$ 10,000 \$ - \$ - \$ 5 \$ 5,288 \$ - \$ 5,288 \$ - \$ 5,288 \$ - \$ 5,288
231 232 233 234 235 236 237 238-241  251 253 261-265  281 282 283  201 204 207 211 212 213 214 215 216	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 Reacquired Capital Stock Proprietary Capital (Proprietorships & Partnerships Only)  Total Equity	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ - \$ 3,635 \$ 4,115  \$ - \$ 178,855 \$ - \$ 178,855 \$ - \$ 178,855 \$ - \$ 178,855 \$ - \$ 5,288 \$ 5,288 \$ 5,
231 232 233 234 235 236 237 238-241  251 253 261-265  281 282 283  201 204 207 211 212 213 214 215 216	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)	\$ 503 \$ - \$ - \$ - \$ - \$ (22) \$ - \$ 3,635 \$ 4,115  \$ - \$ 178,855 \$ - \$ 178,855 \$ - \$ 178,855 \$ - \$ 178,855 \$ - \$ 5,288 \$ 5,288 \$ 5,

# STATS

Operating Revenues		Assets & Other Debits	
Flat Rate	\$ -	Utility Plant	\$ 507,706
Metered - Residential	\$ 68,537	Less: Depreciation & Amortization Reserve	\$ 378,494
Metered - Commercial	\$ 1,321	Other Property & Investments	\$ 17,428
Irrigation (including golf courses)	\$ 1,901	Materials and Supplies	\$ 6,308
Fire Protection	\$ -	Other Current & Accrued Assets	\$ 59,057
Other Sales of Water	\$ -	Deferred Debits	\$ 62,648
Other Operating Revenue	\$ 5,602	Total Assets & Other Debits	\$ 274,652
Total Operating Revenues	\$ 77,361		
		Liabilities & Other Credits	
Operating Expenses		Capital/Common Stock	\$ 15,288
Purchased Water	\$ -	Retained Earnings	\$ (54,538)
Purchased Power	\$ 1,030	Long-Term Debt	\$ -
Water Treatment	\$ 4,418	Customer Deposits	\$ -
Supplies and Expenses	\$ 32,085	Other Current & Accrued Liabilities	\$ 4,115
Repairs of Plant	\$ 3,008	Advances for Construction	\$ 130,932
Administrative & General	\$ 34,731	Other Deferred Credits	\$ 178,855
Total Operating Expenses	\$ 75,271	Contributions in Aid of Construction	\$ 130,932
		Accumulated Deferred Income Taxes	\$ 
Other Revenue Deductions		<b>Total Liabilities &amp; Other Credits</b>	\$ 405,584
Depreciation & Amortization	\$ 7,827		
Operating Income Taxes	\$ -	Average Number of Customers	
Other Operating Taxes	\$ 5,905	Flat Rate	-
Uncollectible Revenue/Bad Debt Expense	\$ 273	Metered - Residential	259
<b>Total Revenue Deductions</b>	\$ 14,006	Metered - Commercial	5
Total Expenses and Deductions	\$ 89,277	Irrigation (including golf courses)	1
		Fire Protection	-
Other Income	\$ -	Other	 -
Interest on Long-Term Debt		Total Customers	265
Other Interest Charges	\$ 155		
Other Income Deductions	\$ -		
Net Operating Income (or Loss)	\$ (12,072)		