# Oregon Public Utility Commission

# e-FILING REPORT COVER SHEET

COMPANY NAME: CLEARWATER SOURCE, LLC
DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No See If yes, submit a redacted public version (or a cover letter) by email. Submit the confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.
Select report type: RE (Electric) RG (Gas) RW (Water) RT (Telecommunications) RO (Other, for example, industry safety information)
Did you previously file a similar report? Yes, report docket number:
Report is required by:  Statute  Order  Note: A one-time submission required by an order is a compliance filing and not a report (file compliance in the applicable docket)  Other staff  (For example, federal regulations, or requested by Staff)
Is this report associated with a specific docket/case? No Yes, docket number:
List Key Words for this report. We use these to improve search results.
Send the completed Cover Sheet and the Report in an email addressed to <a href="PUC.FilingCenter@state.or.us">PUC.FilingCenter@state.or.us</a>
Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.





# **ANNUAL RESULTS OF OPERATIONS REPORT**

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

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

# FOR THE CALENDAR YEAR

2019

### **COMPANY NAME**

Clearwater Source, LLC

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

### **INSTRUCTIONS**

Clearwater Source, LLC

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

- Interpret all accounting words and phrases in accordance with the USOA.
- Special or unusual entries and all discrepancies must be fully explained. Describe fully any unusual entries and discrepancies in a narrative explanation in the tab titled "Notes."
- If the utility has filed, or intends to file, a separate rate schedule in its tariff for 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

Complete	e Address of Reporting Utility
Line 1:	2121 Via Rivera
Line 2:	
City:	Palos Verdes Estates
State:	CA
Zip:	90274
phone:	480-322-7924
email:	amicompany@gmail.com
fax:	310-375-7106
website:	
Name: Title: Phone:	d title of person responsible for report  Alain Cailler  Manager  480-322-7924  amicompany@gmail.com
HAS BEE	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	t person regarding this report						
Name:	ne: Alain Cailler							
Address:	2121 Via Rivera, Palos Verdes Estates, CA 90274							
Phone:	480-322-7924							
Email:	amicompany@gmail.com							
Provide the	following information for where the	utility's books and records are lo	cated					
Name:	Alain Cailler							
Address:	2121 Via Rivera, Palos Verdes Estates, Ca	A 90274						
Phone:	480-322-7924							
Email:	amicompany@gmail.com							
Provide the	following information of any audit gr	oup reviewing records and/or op	perations					
Name:								
Address:								
Phone:								
Email:								
Provide the	following information for all utility o	fficers and directors						
	Name	Title	Phone #	Email				
ALAIN CAILI	LER	PRESIDENT	480-322-7924	AMICOMPANY@GMAIL.COM				
PATRICIA CA	AILLER	SECRETARY	480-322-7924	AMICOMPANY@GMAIL.COM				
MATHIEU C	AILLER	TREASURER	480-322-7924	AMICOMPANY@GMAIL.COM				
Provide the	following information for legal couns	el, accountants, and others not o	on utility's general payroll					
	Name	Title	Phone #	Email				
RICHARD GOVENAR		СРА	310-539-9432	DVCCDA @CDCCLODAL NITT				
		~	310-333-3432	RKGCPA@SBCGLOBAL.NET				
			310-333-3432	RRGCPA@SBCGLOBAL.NET				
			310-333-3432	RRGCPA@SBCGLOBAL.NET				
			310-333-3432	RRGCPA@SBCGLOBAL.NET				
			310-333-3432	RRGCPA@SBCGLOBAL.NET				
			310-333-3432	RRGCPA@SBCGLOBAL.NET				

# **ORGANIZATION**

	Select business type Mobile Home		nership type oprietorship	Select accounting method accrual
THE AMC NAM	NAMES AND ADDRESSES ( DUNT OF SUCH EQUITY. IF	OF ALL PERSONS HAVII THE UTILITY IS A CORI HE THREE LARGEST STO	NG ANY INTEREST OR PORATION, COMPLET	HIP, COMPLETE PART A AND PROVIDE EQUITY IN THE UTILITY AND THE E PARTS B AND C, AND PROVIDE THE L OFFICERS AND DIRECTORS. STATE
Part	A: Sole Proprietorship or	<del></del>	=	
	Name of owner or partne			
1		ERA, PALOS VERDES E 0%	STATES, CA 90274	
	% interest or equity 5 Principal duty (if employe			
	Principal duty (il employ			
	Name of owner or partne			
2		ERA, PALOS VERDES E	STATES, CA 90274	
-		5%	_	
	Principal duty (if employ	ed by company)		
	Name of owner or partne	er MATHIEU	I CAILLER	
		ERA, PALOS VERDES E	_	
3		5%	317(123) 67(30271	
	Principal duty (if employe			
	Name of owner or partne	er		
4	Address			
	% interest or equity			
	Principal duty (if employ	ed by company)		
Part	B: Corporation	. /		
	Name of stockholder/dir	ector/officer		
1	Title			
	Address			
	# shares owned			
	Name of stockholder/dir	ector/officer		
	Title			
2	Address			
	# shares owned			
	Nama of stackholder/dir	enter/officer		
	Name of stockholder/dir Title	ector/officer		
3	Address			
	# shares owned			
	Name of stockholder/dir	ector/officer		
4	Title			
~	Address			
	# shares owned			
Part	C: Corporation - Shares	=	Common Stock d	Preferred Stock
	# sha	ares issued at year en	d	
	Par or s	stated value per share	e:	
	Dividends declared per	share during the yea	r:	

### **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	
ALAIN CAILLER	COMPENSATION FOR READING/BILLING/COLLECTING	1/1/2019	\$	7,200
			\$	7,200

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

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

OTAL	Ċ	7 200
OTAL	<b>\</b>	7,200

Explanations or Notes		

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# **Consumption and Revenue**

		# customers at	# customers at year	<b>Total Quantity water</b>		
	Act #	year beginning	end	sold	rev	enues
Unmetered (flat rate) water sales	460					
Metered sales to RESIDENTIAL customers	461.1	22	22		\$	15,014
Metered sales to COMMERCIAL customers	461.2					
Metered sales to INDUSTRIAL customers	461.3					
Other metered sales to public authorities	461.4					
Metered sales to multiple family dwellings	461.5					
Public fire protection revenue	462.1					
Private fire protection revenue	462.2					
Other Sales to public authorities	464					
Sales to irrigation customers	465					
Sales for resale	466					
Water Sales to golf course/recreation revenue	467					
Special contract/agreement revenue	468					
TOTAL		22	22	-	\$	15,014

# Revenue other than water sales

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

Total Operating Revenue \$ 15,014

# **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		56.87121212
Metered sales to COMMERCIAL customers	461.2		
Metered sales to INDUSTRIAL customers	461.3		
Other metered sales to public authorities	461.4		
Metered sales to multiple family dwellings	461.5		
Public fire protection revenue	462.1		
Private fire protection revenue	462.2		
Other Sales to public authorities	464		
Sales to irrigation customers	465		
Sales for resale	466		
Water Sales to golf course/recreation revenue	467		
Special contract/agreement revenue	468		

### **TAXES AND PROPERTY SALES**

# Act # TAXES OTHER THAN INCOME TAX

408.11	Property Tax	
408.12	Payroll Tax	\$ 150
408.13	Other Tax Other Than Income Tax	
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 150

### 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 amour	nt
601	Salaries and Wages - employees		
603	Salaries and Wages – officers, directors, and majority stockholders		
604	Employee Pensions & Benefits		
610	Purchased Water	\$ 7,9	49
611	Telephone/Communications	\$ 7	735
615	Purchased Power		
616	Fuel for Power Production		
617	Utilities - Other (garbage, natural gas)		
618	Chemicals & testing		
619	Office Supplies (excluding postage)	\$ 2	205
619.1	Postage	\$ 1	110
620	Materials & Supplies (O&M)		
621	Repairs of Water Plant		
631	Contractual Services - engineering		
632	Contractual Services - accounting	\$ 4	150
633	Contractual Services - legal	\$ 4	150
634	Contractual Services - management		
635	Contractual Services – testing / sampling	\$ 1	103
636	Contractual Services – labor		
637	Contractual Services - billing/collections	\$ 7,2	00
638	Contractual Services - meter reading		
639	Contractual Services - other		
641	Rental of Building / Real Property		
642	Rental of Equipment		
643	Small Tools		
648	Computer and electronic Expenses	\$ 3	388
650	Transportation Expenses	\$ 4	152
656	Insurance - Vehicle		
657	Insurance – General Liability		
658	Insurance – Workman's Compensation		
659	Insurance – Other		
660	Public Relation / Advertising Expense		
666	Amortization of Rate Case Expense		
667	Regulatory Commission Fee (Gross Rev Fee)	\$ 1	195
668	Conservation Expense		
670	Bad Debt Expense	\$ 1	149
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		
	TOTAL	\$ 18,3	86

# **PLANT**

Clearwater Source, LLC

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					\$ -
304	Structures & improvements					\$ -
305	Collecting & impounding reservoirs					\$ -
306	Lake, river & other intakes					\$ -
307	Wells & springs					\$ -
308	Infiltration galleries & tunnels					\$ -
309	Supply mains					\$ -
310	Power generation equipment					\$ -
311	Pumping equipment					\$ -
320	Water treatment equipment					\$ -
330	Distribution reservoirs & standpipes					\$ -
331	Transmission & distribution mains					\$ -
333	Services					\$ -
334	Meters & meter installations					\$ -
335	Hydrants					\$ -
336	Backflow prevention devices (utility owned)					\$ -
339	Other plant & miscellaneous equipment					\$ -
340	Office furniture & equipment					\$ -
341	Transportation equipment					\$ -
343	Tools, shop & garage equipment					\$ -
344	Laboratory equipment					\$ -
345	Power operated equipment					\$ -
346	Communication equipment					\$ -
347	Electronic & computer equipment					\$ -
348	Miscellaneous equipment					\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -

	· ·		 •
Explanation of unusual changes in utility plant during th	ne year:		
	•		

# **CIAC AND ADVANCES**

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

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

# **DEPRECIATION**

Clearwater Source, LLC

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

	annual depreciation	acc dep balance beg	accruals booked to	plant retired charged		acc dep balance
Act #	expense	of year	acc dep	to acc dep	Adjustments*	end of year
301 Organization						
302 Franchises						
303 Land & land rights						
304 Structures & improvements			\$ -			\$ -
305 Collecting & impounding reservoirs			\$ -			\$ -
306 Lake, river & other intakes			\$ -			\$ -
307 Wells & springs			\$ -			\$ -
308 Infiltration galleries & tunnels			\$ -			\$ -
309 Supply mains	\$ 17,297		\$ 17,297			\$ 17,297
310 Power generation equipment			\$ -			\$ -
311 Pumping equipment			\$ -			\$ -
320 Water treatment equipment			\$ -			\$ -
330 Distribution reservoirs & standpipes			\$ -			\$ -
331 Transmission & distribution mains			\$ -			\$ -
333 Services			\$ -			\$ -
334 Meters & meter installations	\$ 7,700		\$ 7,700			\$ 7,700
335 Hydrants			\$ -			\$ -
336 Backflow prevention devices (utility owned)			\$ -			\$ -
339 Other plant & miscellaneous equipment			\$ -			\$ -
340 Office furniture & equipment			\$ -			\$ -
341 Transportation equipment			\$ -			\$ -
343 Tools, shop & garage equipment			\$ -			\$ -
344 Laboratory equipment			\$ -			\$ -
345 Power operated equipment			\$ -			\$ -
346 Communication equip			\$ -			\$ -
347 Electronic & computer Equipment			\$ -			\$ -
348 Miscellaneous Equipment			\$ -			\$ -
TOTA	AL \$ 24,997	\$ -	\$ 24,997	\$ -	\$ -	\$ 24,997

*Explanation of any adjustments made:			

# **RETAINED EARNINGS**

	Unanamietad Dataia ad Famina (hasinaia afron halana)	
215	Unappropriated Retained Earnings (beginning of year balance)	
435	Balance transferred from income	\$ (28,519
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)	\$ (28,519

Clearwater Source, LLC For account information not already entered, please enter amounts below, if applicable.

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

Utility Plan						
	101 Utility Plant in Service	\$ -	345	Power Operated Equipment	s	
	102 Utility Plant Leased to Others	Ÿ		Communication Equipment	Š	
	103 Property Held for Future Use			Computer & electronic Equipment	\$	-
	104 Utility Plant Purchased or Sold			Miscellaneous Equipment	Ś	_
	105 Construction Work in Progress - Commission Approved		INCOME ACCOUNT			
	108 Accumulated Depreciation of Utility Plant in Service	\$ 24,997	Utility Operating In			
	110 Accumulated Amortization of Utility Plant in Service			Operating Revenue	\$	15,014
	114 Utility Plant Acquisition Adjustments		401	Operating Expenses	\$	18,386
	115 Accumulated Amortization of Utility Plant Acquisition Adjustments		403	Depreciation Expense	\$	24,997
Other Prop	erty & Investments		406	Amortization of Utility Plant Acquisition Adjustment		
	121 Nonutility Property			Amortization Expense (no CIAC)		
	122 Accumulated Depreciation and Amortization of Nonutility Property			Taxes Other than Income	\$	150
	123 Investment in Associated Companies			Income Taxes	\$	-
	124 Utility Investments		410	Provision for Deferred Income Taxes - Debit	\$	-
	125 Other Investments			Provision for Deferred Income Taxes - Credit	\$	-
	127 Other Special Funds			Investment Tax Credit		
Current & A	ccrued Assets			Income from Utility Plant Leased to Others		
	131 Cash			Gain/Loss from Utility Property Sales	Ś	-
	132 Special Deposits			Revenues from Merchandising, Jobbing, and Contract Work		
	134 Working Funds			Cost and Expenses of Merchandising, Jobbing, and Contract Work		
	135 Temporary Cash Investments			Interest and Dividend Income		
	141 Customer Accounts Receivable			Nonutility Income		
	142 Other Accounts Receivable			Nonutility Expenses		
	143 Allowance for Uncollectible Accounts (Enter positive)			Extraordinary Income		
	144 Notes Receivable			Extraordinary Deductions		
	145 Accounts Receivable from Associated Companies			Nonutility Income and Deductions		
	146 Notes Receivable from Associated Companies			Taxes Other than Income - Nonutility	ė	
	151 Plant Materials and Supplies			Income Taxes - Nonutility	,	
	162 Prepayments			Provision for Deferred Income Taxes - Debit - Nonutility	\$	
	171 Accrued Interest Receivable			Provision for Deferred Income Taxes - Debit - Nonutility  Provision for Deferred Income Taxes - Credit - Nonutility	\$	
	171 Accrued Interest Receivable 174 Miscellaneous Current and Accrued Assets			r royasion for Deferred income Taxes - Credit - Nonutility	>	
Deferred D			Interest Expense	Interest Expense		
pererrea D	181 Unamortized Debt Discount and Expense					
				Amortization of Debt Discount and Expense  Amortization of Premium on Debt		
	182 Extraordinary Property Losses					
	186 Miscellaneous Deferred Debits		Retained Earnings		1.	
5010	190 Accumulated Deferred Income Taxes			Balance Transferred from Income	\$	(28,519
	BILITIES, AND OTHER CREDITS (201-283)			Appropriations of Retained Earnings		
Equity		1.		Preferred Stock Dividends Declared	\$	-
	201 Common Stock Issued	\$ -		Common Stock Dividends Declared	\$	
	204 Preferred Stock Issued	\$ -		Adjustment to Retained Earnings	\$	
	207 Premium on Capital Stock			UE ACCOUNTS (460-475)		
	211 Paid in Capital			Unmetered Water Revenue	\$	
	212 Discount on Capital Stock			1 Metered Sales to Residential Customers	\$	15,014
	213 Capital Stock Expense		461	2 Metered Sales to Commercial Customers	\$	
	214 Appropriated Retained Earnings		461	3 Metered Sales to Industrial Customers	\$	
	215 Unappropriated Retained Earnings	\$ (28,519)		4 Metered Sales to Public Authorities	\$	-
	216 Reacquired Capital Stock			5 Metered Sales to Multiple Family Dwellings	\$	-
	218 Proprietary Capital		462.1	1 Public Fire Protection	\$	-
Long Term	Debt		462.2	2 Private Fire Protection	\$	-
-	221 Bonds		464	Other Sales to Public Authorities	\$	-
	223 Advances from Associated Companies			Sales to Irrigation Customers	\$	-
	224 Other Long-Term Debt		466	Sales for Resale	\$	-
	Accrued Liabilities					
Current and			467	Interdepartmental Sales	\$	-
Current and					\$	-
Current and	231 Accounts Payable		468	Special Contract/Agreement Revenue		-
Current and	231 Accounts Payable 232 Notes Payable		468 470	Special Contract/Agreement Revenue Forfeited Discounts	\$	- :
Current and	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies		468 470 471	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues	\$	-
Current and	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies		468 470 471 472	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property	\$ \$ \$ \$	-
Current and	231 Accounts Payable 232 (Notes Payable 233 Accounts Payable to Associated Companies 234 (Notes Payable to Associated Companies 235 (Customer Deposits		468 470 471 472 473	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents	\$ \$ \$ \$ \$	-
Current and	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 235 Customer Deposits		468 470 471 472 473 474	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues	\$ \$ \$ \$ \$	-
Current and	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest		468 470 471 472 473 474 475	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues	\$ \$ \$ \$ \$	-
Current and	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends		468 470 471 472 473 474 475 OPERATION AND M	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AINTENANCE EXPENSE ACCOUNTS (601-675)	\$ \$ \$ \$ \$	-
Current and	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Accounts Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt		468 470 471 472 473 474 475 OPERATION AND M Source of Supply ai	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues MAINTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-
Current and	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest		468 470 471 472 473 474 475 OPERATION AND N Source of Supply as 601	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-
	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities		468 470 471 472 473 474 775 OPERATION AND N Source of Supply ai	Special Contract/Agreement Revenue Forfelted Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Current and	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits		468 470 471 472 473 474 475 OPERATION AND M Source of Supply ai 601 603 604	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-
	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Customer Deposits 237 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt		468 470 471 472 473 474 475 OPERATION AND N Source of Supply as 601 603 604 610	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - - - - - - - - - - -
	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction	\$ -	468 470 471 472 473 474 475 OPERATION AND IN Source of Supply at 601 603 604 610 611	Special Contract/Agreement Revenue Forfelted Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) Id Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - - - - - - - - - - -
Deferred C	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits	\$ -	468 470 471 472 473 473 474 475 OPERATION AND M Source of supply at 601 603 604 610 611 615	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues ### ANTENANCE EXPENSE ACCOUNTS (601-675) ### EXPENSE ACCOUNTS (601-675) ### EXPENSE SALE OF THE SALE OF TH	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-
	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits	\$ .	468 470 471 472 473 473 474 474 474 601 601 603 604 611 611 615	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) dExpenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred C	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits teserves 261 Property Insurance Reserve	\$ .	468 470 471 472 473 474 474 474 474 50 603 603 603 603 601 610 611 615 616 616	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues MAINTENANCE EXPENSE ACCOUNTS (601-675) d Sepenses Salaries and Wages - Employees Salaries and Wages - Fifteers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	- - - - - - - - - - - - - - - - - - -
Deferred C	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Customer Deposits 237 Accrued Interest 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits teserves 261 [Property Insurance Reserve 262 [Injuries and Damages Reserve	\$ -	468 470 471 472 473 474 474 475  OPERATION AND M Source of Supply at 600 601 611 615 616 617 618	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Fuel for Power Production Utilities - Other Utilities - Other Chemicals & testing	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred C	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits teserves 261 Property Insurance Reserve 263 Pensions and Benefits Reserve	\$ -	468 470 471 472 473 474 474 474 474 474 601 601 603 604 604 610 611 615 616 617 618	Special Contract/Agreement Revenue Forfelted Discounts Miscellaneus Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Telephone Fonduction Utilities - Other Chemicals & testing Office Supplies (excluding postage)	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
Deferred Co	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits teserves 262 Importly Insurance Reserve 263 Importly Insurance Reserve 264 Impures and Damages Reserve 265 Miscellaneous Operating Reserves	\$ .	468 470 471 472 473 474 474 475 OPERATION AND M Source of Supply at 601 603 604 610 611 615 616 617 618 619 619	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues FAINTENANCE EXPENSE ACCOUNTS (601-675) df Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Postage Postage Postage	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred Co	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits leserves 261 Property Insurance Reserve 263 Pensions and Benefits Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 3 In Aid of Construction		468 470 471 472 473 474 474 474 474 476 601 601 601 601 601 601 601 601 601 60	Special Contract/Agreement Revenue Forfeited Discounts  Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & Lesting Office Supplies (excluding postage) Postage Materials and Supplies	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred Co	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits teserves 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserve 265 Miscellaneous Operating Reserves 361 Miscellaneous Operating Reserves 365 Miscellaneous Operating Reserves 361 Accrued Accrued Liabilities 363 Miscellaneous Operating Reserves 365 Miscellaneous Operating Reserves 365 Miscellaneous Operating Reserves 361 Accrued Accrued Liabilities 361 Accrued Liabilities 362 Miscellaneous Operating Reserves 363 Miscellaneous Operating Reserves 365 Miscellaneous Operating Reserves	\$ -	468 470 471 472 473 474 474 474 474 474 603 603 603 603 610 611 615 616 617 618 619 619 619 619 619 619 619 619 619 619	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) d Sepanese Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Materials and Supplies Repairs to Water Plant	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
Deferred Co	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Customer Deposits 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits teserves 261 Property Insurance Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 185 Miscellaneous Operating Reserves 185 Miscellaneous Operating Reserves 180 Matured Operating Reserves 181 Ontributions in Aid of Construction 271 Contributions in Aid of Construction 272 Contributions in Aid of Construction		468 470 471 472 473 474 474 474 475  OPERATION AND M Source of Supply at 610 610 611 615 616 617 618 619 619 610 620 621	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased water Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,949 735 110
Deferred Co	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits teserves 261 Property Insurance Reserve 262 Injuries and Damages Reserve 263 Persions and Benefits Reserve 265 Miscellaneous Operating Reserves 361 Rostruction 271 Contributions in Aid of Construction 272 Accumulated Amortization of CIAC deferred Income Taxes	\$ -	468 470 471 472 473 474 474 474 474 476 601 601 601 611 615 616 617 619 619 619 619 619 619 619 619 619 619	Special Contract/Agreement Revenue Forfeited Discounts  Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) dExpenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Telephone/Communications Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Accounting	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred Co	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits teserves 262 Injuries and Damages Reserve 263 Preporty Insurance Reserve 264 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 35 Indeed Construction 271 Contributions in Aid of Construction 272 Accumulated Amortization of CIAC d Deferred Income Taxes	\$ -	468 470 471 472 473 474 475 OPERATION AND M Source of Supply at 603 604 611 615 616 617 618 619 619 619 620 621 631 632 633	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues **AINTENANCE EXPENSE ACCOUNTS (601-675) df Expenses Salaries and Wages - Employees Salaries and Wages - Finities Property Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,949 735 110
Deferred Co	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Long-Term Debt 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits esserves 261 Property Insurance Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 361 Accounties and Damages Reserve 265 Miscellaneous Operating Reserves 365 Industria Accounties	\$ -	468 470 471 472 473 474 474 474 475 476 477 477 477 477 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AINTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Repairs to Water Plant Contractual Services - Engineering Contractual Services - Heaging Contractual Services - Mageneric Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits teserves 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves sin in Aid of Construction 272 Accumulated Amortization of CIAC deferred Income Taxes 281 Accumulated Deferred Income Taxes - Accelerated Depreciation 282 Accumulated Deferred Income Taxes - Cother	\$ -	468 470 471 472 473 474 474 474 474 476 601 601 603 604 610 611 615 616 617 618 619 619 619 633 634 640 636 636 636	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Materials and Supplies Materials and Supplies Contractual Services - Regineering Contractual Services - Legal Contractual Services - Management Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,949 735 110
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Customer Deposits 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits teserves 261 Property Insurance Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 105 Miscellaneous Operating Reserves 105 Insurance Reserve 267 Contributions in Aid of Construction 271 Contributions in Aid of Construction 272 Accumulated Amortization of CIAC de Deferred Income Taxes 281 Accumulated Deferred Income Taxes - Accelerated Depreciation 282 Accumulated Deferred Income Taxes - Other UTYPLANT ACCUMTS (301-348)	\$ - \$	468 470 471 472 473 474 474 474 475 476 477 477 477 477 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) dE Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Resing/Sampling Contractual Services - Management Fees Contractual Services - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Customer Deposits 237 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits 1551 Unamortized Premium on Debt 2561 Property Insurance Reserve 267 Injuries and Damages Reserve 268 Injuries and Damages Reserve 269 Miscellaneous Operating Reserves 269 Miscellaneous Operating Reserves 269 Miscellaneous Operating Reserves 260 Injuries and Damages Reserve 261 Proporty Insurance Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 265 Miscellaneous Operating Reserves 266 Industriation of CIAC debetered Income Taxes - Accelerated Depreciation 272 Accumulated Deferred Income Taxes - Liberalized Depreciation 282 Accumulated Deferred Income Taxes - Other UITY PLANT ACCOUNTS (2013-348) 301 (Organization	\$ · .	468 470 471 472 473 474 474 474 476 477 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues MAINTENANCE EXPENSE ACCOUNTS (601-675) d Sepenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Regineering Contractual Services - Regineering Contractual Services - Regineering Contractual Services - Management Fees Contractual Services - Testing/Sampling Contractual Services - Testing/Collections	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits 1251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits 1252 Property Insurance Reserve 261 Property Insurance Reserve 262 Injuries and Damages Reserve 263 Presions and Benefits Reserve 263 Presions and Benefits Reserve 265 Miscellaneous Operating Reserves 156 Miscellaneous Operating Reserves 157 Incuminated Amortization of CIAC d Deferred Income Taxes 281 Accumulated Deferred Income Taxes - Accelerated Depreciation 282 Accumulated Deferred Income Taxes - Other LITY PLANT Accounts	S	468 470 471 472 473 474 475  OPERATION AND M Source of Supply at 610 603 604 611 615 616 617 618 619 619 620 621 631 633 634 635 636 637	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues (Cross Connection Sales & Services Revenues HAINTENANCE EXPENSE ACCOUNTS (601-675) df Expenses Salaries and Wages - Employees Salaries and Wages - Femployees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Accounting Contractual Services - Engineering Contractual Services - Recounting Contractual Services - Regineering Contractual Services - R	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,949 735 110 
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits esserves 261 Property Insurance Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 361 Ald of Construction 271 Contributions in Aid of Construction 272 Accumulated Deferred Income Taxes - Accelerated Depreciation 281 Accumulated Deferred Income Taxes - Other UTY PLANT ACCOUNTS (301-348) 301 Organization 302 Franchises 303 Land and Land Rights	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	468 470 471 472 473 474 474 477 477 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (ANTENANCE EXPENSE ACCOUNTS (601-675) de Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Esting/Sampling Contractual Services - Hangement Fees Contractual Services - Selling/Collections Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Weter Reading Contractual Services - Billing/Collections Contractual Services - Weter Reading	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Customer Deposits 237 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits teserves 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 264 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 36 Ind of Construction 272 Accumulated Amortization of CIAC deferred Income Taxes 281 Accumulated Deferred Income Taxes - Accelerated Depreciation 282 Accumulated Deferred Income Taxes - Other ULTY PLANT ACCOUNTS (301-348) 301 Organization 302 Franchises 303 Land and Land Rights 304 Structures and Improvements	S	468 470 471 472 473 474 474 474 474 476 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Uther Contractual Services - Uther Contractual Services - Uther Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Meter Reading Contractual Services - Wether Reading Contractual Services - Other Rental of Suliding/Real Property	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Customer Deposits 237 Accrued Interest 238 Accrued Interest 239 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits teserves 261 Property Insurance Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 165 Miscellaneous Operating Reserves 166 Industrial Account of CIAC 271 Contributions in Aid of Construction 272 Accoundated Amortization of CIAC 273 Accoundated Amortization of CIAC 274 Deferred Income Taxes 275 Accumulated Deferred Income Taxes - Accelerated Depreciation 276 Accumulated Deferred Income Taxes - Other 177 PALAT Accountated Deferred Income Taxes - Other 177 PLATA TacCounties 301 Organization 302 Franchises 303 Land and Land Rights 304 Structures and Improvements 305 Collection and Improvements	\$ - \$ - \$ - \$ - \$ 5 - \$	468 470 471 472 473 474 474 475 477 477 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) dE Xpenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Resulting Contractual Services - Resulting Contractual Services - Management Fees Co	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Customer Deposits 237 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits Esserves 253 Other Deferred Credits Esserves 262 Injuries and Damages Reserve 263 Injuries and Damages Reserve 265 Miscellaneous Operating Reserve 265 Miscellaneous Operating Reserves 30 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 30 Pensions and Benefits Reserve 268 Miscellaneous Operating Reserves 269 Accumulated Amortization of CIAC del Deferred Income Taxes 271 Contributions in Aid of Construction 272 Accumulated Deferred Income Taxes - Accelerated Depreciation 282 Accumulated Deferred Income Taxes - Other UTY PLANT ACCOUNTS (301-348) 301 Organization 302 Franchises 303 Lates, River and Other Intakes 305 Collecting and Improvements 305 Collecting and Improvements 306 Clakes, River and Other Intakes	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	468 470 471 472 473 474 474 474 474 476 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) d Sepenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Materials and Supplies Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Uther Contractual Services - Uther Contractual Services - Uther Contractual Services - Uther Contractual Services - Other Contractual Services - Water Reading Contractual Services - Other Contractual Services - Water Reading Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Small Tools	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Customer Deposits 237 Accrued Interest 238 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits 1251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits 1252 Property Insurance Reserve 261 Property Insurance Reserve 262 Injuries and Damages Reserve 263 Presions and Benefits Reserve 265 Miscellaneous Operating Reserves 265 Insurance Reserve 266 Insurance Reserve 267 Contributions and Bondita Reserves 268 Insurance Reserve 269 Insurance Reserve 261 Property Insurance Reserve 262 Injuries and Damages Reserve 263 Presions and Benefits Reserve 264 Insurance Reserve 265 Miscellaneous Operating Reserves 267 Insurance Reserve 268 Insurance Reserve 269 Insurance Reserve 260 Insurance Reserve 261 Property Insurance Reserve 262 Injuries and Office Reserve 263 Reserve Reserve 264 Insurance Reserve 265 Miscellaneous Operating Reserves 266 Insurance Reserve 267 Insurance Reserve 268 Insurance Reserve 269 Insurance Reserve 260 Insurance Reserve 261 Insurance Reserve 261 Insurance Reserve 262 Insurance Reserve 263 Pensions and Benefits Reserve 264 Insurance Reserve 265 Insurance Reserve 266 Insurance Reserve 267 Insurance Reserve 268 Insurance Reserve 269 Insurance Reserve 260 Insurance Reserve 260 Insurance Reserve 261 Insurance Reserve 262 Insurance Reserve 263 Insurance Reserve 264 Insurance Reserve 265 Insurance Reserve 266 Insurance Reserve 267 Insurance Reserve 268 Insurance Reserve 269 Insurance Reserve 260 Insurance Reserve 260 Insurance Reserve 260 Insurance Reserve 260 Insurance Reserve 261 Insurance Reserve 262 Insurance Reserve 263 Insurance Reserve 264 Insurance Reserve 265 Insurance Reserve 266 Insurance Reserve 267 Insurance Reserve 268 Insurance Reserve	S	468 470 471 472 473 474 475 476 477 477 477 477 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues (Pross Connection Sales & Services Revenues RAINTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & Itesting Office Supplies (Revoluting postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Accounting Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Resing/Sampling Contractual Services - Resing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Bulling/Collections Contractual Services - Other Rental of Bulling/Real Property Rental of Electronic Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Customer Deposits 237 Accrued Interest 238 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits eserves 261 Property Insurance Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 3 In Ald of Construction 271 Contributions in Aid of Construction 272 Accumulated Amortization of CIAC dot Deferred Income Taxes 281 Accumulated Deferred Income Taxes - Accelerated Depreciation 282 Accumulated Deferred Income Taxes - Other UTY PLANT ACCOUNTS (301-348) 301 Grancization 302 Franchises 303 Land and Land Rights 304 Structures and Improvements 305 Collection Galleries and Tunnels	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	468 470 471 472 473 474 474 477 477 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (ANTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Regineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Users of Contractual Services - Services - Other Contractual Services - Heading Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Other Contractual Services - Heading Contractual Services - Other Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Customer Deposits 237 Accrued Interest 238 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits 153 Other Deferred Credits 154 Deposit Insurance Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 264 Persons and Benefits Reserve 265 Miscellaneous Operating Reserves 265 Insurance Reserve 266 Miscellaneous Operating Reserves 267 Injuries and Damages Reserve 268 Miscellaneous Operating Reserves 269 Injuries and Damages Reserve 261 Reserves 262 Injuries and Damages Reserve 263 Miscellaneous Operating Reserves 264 Miscellaneous Operating Reserves 265 Miscellaneous Operating Reserves 268 Miscellaneous Operating Reserves 269 Injuries and Operation Oper	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	468 470 471 472 473 474 474 474 474 476 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) of Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Leging Contractual Services - Uther Contractual Services - Uther Contractual Services - Uther Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Water Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Customer Deposits 237 Accrued Interest 238 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits eserves 261 Property Insurance Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 3 In Ald of Construction 271 Contributions in Aid of Construction 272 Accumulated Amortization of CIAC dot Deferred Income Taxes 281 Accumulated Deferred Income Taxes - Accelerated Depreciation 282 Accumulated Deferred Income Taxes - Other UTY PLANT ACCOUNTS (301-348) 301 Grancization 302 Franchises 303 Land and Land Rights 304 Structures and Improvements 305 Collection Galleries and Tunnels	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	468 470 471 472 473 474 474 474 474 476 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (ANTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Regineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Users of Contractual Services - Services - Other Contractual Services - Heading Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Other Contractual Services - Heading Contractual Services - Other Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Customer Deposits 237 Accrued Interest 238 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits 153 Other Deferred Credits 154 Deposit Insurance Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 264 Persons and Benefits Reserve 265 Miscellaneous Operating Reserves 265 Insurance Reserve 266 Miscellaneous Operating Reserves 267 Injuries and Damages Reserve 268 Miscellaneous Operating Reserves 269 Injuries and Damages Reserve 261 Reserves 262 Injuries and Damages Reserve 263 Miscellaneous Operating Reserves 264 Miscellaneous Operating Reserves 265 Miscellaneous Operating Reserves 268 Miscellaneous Operating Reserves 269 Injuries and Operation Oper	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	468 470 471 472 473 474 474 475 476 477 477 477 477 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) of Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Leging Contractual Services - Uther Contractual Services - Uther Contractual Services - Uther Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Water Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Customer Deposits 237 Accrued Interest 238 Accrued Interest 239 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities 252 Advances for Construction 253 Other Deferred Credits 252 Advances for Construction 253 Other Deferred Credits 254 Deferred Credits 256 Property Insurance Reserve 267 Property Insurance Reserve 268 Pensions and Benefits Reserve 269 Pensions and Benefits Reserve 269 Miscellaneous Operating Reserves 260 Injuries and Damage Reserve 261 Insurance Reserve 262 Miscellaneous Operating Reserves 263 Miscellaneous Operating Reserves 264 Deferred Credits 271 Contributions in Aid of Construction 272 Accumulated Amortization of CIAC 273 Accumulated Deferred Income Taxes - Accelerated Depreciation 283 Accumulated Deferred Income Taxes - Other 274 Insurance Reserve Income Taxes - Other 275 Accumulated Deferred Income Taxes - Other 276 Ingranization 277 Accumulated Deferred Income Taxes - Other 278 Accumulated Deferred Income Taxes - Other 279 Accumulated Deferred Income Taxes - Other 279 Accumulated Deferred Income Taxes - Other 270 Accumulated Deferred Income Taxes - Other 271 Contributions in Aid Rights 272 Accumulated Deferred Income Taxes - Other 273 Accumulated Deferred Income Taxes - Other 274 Accumulated Deferred Income Taxes - Other 275 Accumulated Deferred Income Taxes - Other 276 Accumulated Deferred Income Taxes - Other 277 Accumulated Deferred Income Taxes - Other 278 Accumulated Deferred Income Taxes - Other 279 Accumulated Deferred Income Taxes - Other 279 Accumulated Deferred Income Taxes - Other 270 Accumulated Deferred Income Taxes - Other 271 Accumulated Deferred Income Taxes - Other 272 Accumulated Deferred Income Taxes - Other 273 Accumulated Deferred Income Taxes - Other 274 Accumulated Deferred Income Taxes - Other 275 Accumulated Deferred Income Taxes - Other 276 Accumulated	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	468 470 471 472 473 474 474 474 474 476 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Fifticers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicke Insurance - Vehicke Insurance - Vehicke	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Customer Deposits 237 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits Esserves 256 Injuries and Damages Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 263 Pensions and Benefits Reserve 263 Pensions and Benefits Reserve 263 Passiculated Society Office of Construction 272 Accumulated Office of Construction 272 Accumulated Deferred Income Taxes - Accelerated Depreciation 282 Accumulated Deferred Income Taxes - Other UTY PLANT ACCOUNTS (301-348) 301 Organization 302 Franchises 303 Land and Land Rights 304 Structures and Improvements 305 Collecting and Impounding Reservoirs 306 Lakes, River and Other Intakes 307 Wells and Springs 308 Infiltration Galleries and Tunnels 309 Supply Malins 310 Power Generation Equipment 311 Pumping Equipment	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	468 470 471 472 473 474 475 476 477 477 477 477 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) of Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Materials and Supplies Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Contractual Services - Uther Contractual Services - Uther Contractual Services - Uther Contractual Services - Water Reading Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - General Liability Insurance - Workman's Compensation	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,9494
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits 1251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits 1261 Property Insurance Reserve 261 Property Insurance Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 265 Insurance Reserve 266 Insurance Reserve 267 Insurance Reserve 268 Insurance Reserve 269 Insurance Reserve 260 Insurance Reserve 261 Property Insurance Reserve 262 Insurance Reserve 263 Pensions and Benefits Reserve 264 Insurance Reserve 265 Miscellaneous Operating Reserves 266 Miscellaneous Operating Reserves 267 Insurance Reserve 268 Insurance Reserve 269 Insurance Reserve 269 Insurance Reserve 260 Insurance Reserve 261 Insurance Reserve 262 Insurance Reserve 263 Pensions and Benefits Reserve 264 Insurance Reserve 265 Miscellaneous Operating Reserves 266 Miscellaneous Operating Reserves 267 Insurance Reserve 268 Insurance Reserve 269 Insurance Reserve 260 Insurance Reserve 261 Insurance Reserve 261 Insurance Reserve 262 Insurance Reserve 263 Insurance Reserve 264 Insurance Reserve 265 Insurance Reserve 266 Insurance Reserve 267 Insurance Reserve 268 Insurance Reserve 269 Insurance Reserve 260 Insurance Reserve 260 Insurance Reserve 260 Insurance Reserve 261 Insurance Reserve 262 Insurance Reserve 263 Insurance Reserve 264 Insurance Reserve 265 Insurance Reserve 266 Insurance Reserve 267 Insurance Reserve 268 Insurance Reserve 268 Insurance Reserve 269 Insurance Reserve 260 Insurance Reserve 260 Insurance Reserve 260 Insurance Reserve 261 Insurance Reserve 262 Insurance Reserve 263 Insurance Reserve 264 Insurance Reserve 265 Insurance Reserve 266 Insurance Rese	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	468 470 471 472 473 474 474 474 474 476 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues (Pross Connection Sales & Services Revenues RAINTENANCE EXPENSE ACCOUNTS (601-675) dd Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & Itesting Office Supplies (Revulding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Accounting Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Recounting Contractual Services - Resing/Sampling Contractual Services - Supplied (Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Rental of Bulling/Real Property Rental of Eliging/Real Property Rental of Feuripment Small Tools Computer & Electronic Expenses Transportation Expenses Tr	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,9494
Deferred Contribution  Contribution	231 Accounts Payable 232 Accounts Payable to Associated Companies 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits 1551 Unamortized Premium on Debt 2561 Property Insurance Reserve 267 Injuries and Damages Reserve 2681 Injuries and Damages Reserve 269 Miscellaneous Operating Reserves 269 Miscellaneous Operating Reserves 269 Miscellaneous Operating Reserves 260 Injuries and Benefits Reserve 261 Property Insurance Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 264 Miscellaneous Operating Reserves 265 Miscellaneous Operating Reserves 266 Miscellaneous Operating Reserves 267 Miscellaneous Operating Reserves 268 Accumulated Deferred Income Taxes - Accelerated Depreciation 279 Accumulated Deferred Income Taxes - Liberalized Depreciation 280 Accumulated Deferred Income Taxes - Uniteralized Depreciation 281 Accumulated Deferred Income Taxes - Uniteralized Depreciation 282 Accumulated Deferred Income Taxes - Uniteralized Depreciation 283 Accumulated Deferred Income Taxes - Other ULTY PLANT ACCOUNTS (2013-348) 301 Organization 302 (Pranchises 303 Land and Land Rights 304 Structures and Improvements 305 Collecting and Impounding Reservoirs 306 (Lakes, River and Other Intakes 307 Wells and Springs 308 Infillitation Galleries and Tunnels 309 Supply Malins 310 Power Generation Equipment 311 Pumping Equipment 312 Water Treatment Equipment	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	468 470 471 472 473 474 474 474 474 476 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues MAINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Management Fees Contractual Services - Management Fees Contractual Services - Testing/Sampling Contractual Services - Management Fees Contractual Services - Malagement Fees Contractual Services - Management Fees Contractual Services - Managemen	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Customer Deposits 237 Accrued Interest 238 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits 155 Other Deferred Credits 156 Property Insurance Reserve 262 Injuries and Damages Reserve 262 Injuries and Damages Reserve 263 Preperty Insurance Reserve 265 Miscellaneous Operating Reserves 265 Miscellaneous Operating Reserves 267 Injuries and Damages Reserve 268 Miscellaneous Operating Reserves 269 Injuries and Taxes Accelerated Depreciation 271 Contributions in Aid of Construction 272 Accumulated Amortization of CIAC deferred Income Taxes 281 Accumulated Deferred Income Taxes - Accelerated Depreciation 282 Accumulated Deferred Income Taxes - Other UTY PLAIT ACCOUNTS (301-348) 301 Organization 302 Franchises 303 Land and Land Rights 304 Structures and Improvements 305 Collecting and Impounding Reservoirs 306 Lakes, River and Other Intakes 307 Wells and Springs 308 Infiltration Galleries and Tunnels 309 Supply Mains 310 Power Generation Equipment 310 Water Treatment Equipment 320 Water Treatment Equipment 330 Ustribution Reservoirs and Standpipes 331 Transmission and Distribution Mains	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	468 470 471 472 473 474 474 475 477 477 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Recounting Contractual Services - Resulting/Collections Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - General Liability Insurance - Workman's Compensation Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Customer Deposits 237 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits 858 Other Deferred Credits 859 Other Deporty Insurance Reserve 260 Injuries and Damages Reserve 261 Property Insurance Reserve 262 Injuries and Benefits Reserves 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 267 Injuries and Damages Reserve 268 Accumulated Amortization of CIAC ded Deferred Income Taxes 281 Accumulated Deferred Income Taxes - Accelerated Depreciation 282 Accumulated Deferred Income Taxes - Other UTY PLANT ACCOUNTS (301-348) 301 Organization 302 Franchises 303 Land and Land Rights 304 Structures and Improvements 305 Collecting and Impounding Reservoirs 307 Wells and Springs 308 Infiltration Galleries and Tunnels 309 Supply Mains 310 Power Generation Equipment 320 Water Treatment Equipment 320 Water Treatment Equipment 320 Distribution Reservoirs and Sandapipes 331 Transmission and Distribution Mains 333 Services	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	468 470 471 472 473 474 474 474 474 476 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Materials and Supplies Materials and Supplies Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Other Contractual Services - Management Fees Contractual Services - Meter Reading Company Commission Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 252 Idonamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits 1553 Other Deferred Credits 1565 Miscellaneous Operating Reserve 261 Property Insurance Reserve 262 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 263 Pensions and Benefits Reserve 264 Matured Advances of Construction 272 Accumulated Amoritzation of CIAC 272 Accumulated Amoritzation of CIAC 282 Accumulated Deferred Income Taxes - Accelerated Depreciation 283 Accumulated Deferred Income Taxes - Other UTY PLANT Accounts (301-348) 301 Organization 302 Franchises 303 Land and Land Rights 303 Land and Land Rights 304 Structures and Improvements 305 Collecting and Impounding Reservoirs 306 Lakes, River and Other Intakes 307 Wells and Springs 308 Infiltration Galleries and Tunnels 309 Supply Mains 310 Power Generation Equipment 311 Pumping Equipment 312 Owater Treatment Equipment 330 Distribution Reservoirs and Standpipes 331 Hydrants	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	468 470 471 472 473 474 474 475 476 477 477 477 477 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues (Cross Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) de Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Recounting Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Bulling/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Transportation Expenses Transportation Expenses Transportation Expenses Transportation Expenses Transportation Expenses Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Regulatory Commission Expense - Other Read of the Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,949 733 733 735 734 735 735 735 735 735 735 735 735 735 735
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Customer Deposits 237 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits 253 Other Deferred Credits 254 Injuries and Damages Reserve 265 Injuries and Damages Reserve 266 Injuries and Damages Reserve 267 Miscellaneous Operating Reserves 268 Miscellaneous Operating Reserves 269 Miscellaneous Operating Reserves 269 Miscellaneous Operating Reserves 260 Persoincome Taxes 271 Contributions in Aid of Construction 272 Accoumulated Amortization of CIAC do Deferred Income Taxes - Accelerated Depreciation 273 Accumulated Deferred Income Taxes - Uberalized Depreciation 274 Accumulated Deferred Income Taxes - Other 275 University Accumulated Deferred Income Taxes - Other 276 Tranchises 277 Incontribution of CiAC do Deferred Income Taxes - Other 278 Accumulated Deferred Income Taxes - Other 279 Accumulated Deferred Income Taxes - Other 270 Incontribution of Construction 271 Contribution in Aid of Construction 272 Accumulated Deferred Income Taxes - Other 273 Accumulated Deferred Income Taxes - Other 274 Contribution Taxes - Other 275 Official Construction 276 Deferred Income Taxes - Other 277 Official Construction 278 Accumulated Deferred Income Taxes - Other 279 Official Construction 270 Official Construction 271 Official Construction 272 Accumulated Deferred Income Taxes - Other 273 Official Construction 274 Official Construction 275 Official Construction 276 Official Construction 277 Official Construction 278 Official Construction 279 Official Construction 270 Official Construction 270 Official Construction 271 Official Construction 272 Official Construction 273 Official Construction 274 Official Construction 275 Official Construction 276 Official Construction 277 Official Cons	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	468 470 471 472 473 474 474 474 474 474 475 476 477 477 477 477 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues MAINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Finders, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Materials and Supplies Materials and Supplies Materials and Supplies Contractual Services - Engineering Contractual Services - Regineering Contractual Services - Regineering Contractual Services - Management Fees Contractual Services - Testing/Sampling Contractual Services - Management Fees Contractual Services - Wheter Reading Contractual Services - Management Fees Contractual Services - Wheter Reading Contractual Services - Wheter Reading Contractual Services - Heller Fees Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Insurance - General Liability Insurance - Workman's Compensation Insurance - General Liability Insurance - Workman's Compensation Insurance - General Liability Water Resource Conservation Expense Bad bebt Expense  Testing Expense Gross Connection Control Program Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,945452 
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits 252 Injuries and Damages Reserve 262 Injuries and Damages Reserve 263 Peroperty Insurance Reserve 264 Injuries and Damages Reserve 265 Miscellaneous Operating Reserves 267 Injuries and Damages Reserve 268 Miscellaneous Operating Reserves 269 Injuries and Damages Reserve 260 Miscellaneous Operating Reserves 261 Accumulated Amortization of CIAC 271 Contributions in Aid of Construction 272 Accumulated Amortization of CIAC 282 Accumulated Deferred Income Taxes - Accelerated Depreciation 283 Accumulated Deferred Income Taxes - Other 284 Accumulated Deferred Income Taxes - Other 285 Accumulated Deferred Income Taxes - Other 286 Accumulated Deferred Income Taxes - Other 287 Accumulated Deferred Income Taxes - Other 288 Accumulated Deferred Income Taxes - Other 289 Accumulated Deferred Income Taxes - Other 280 Accumulated Deferred Income Taxes - Other 281 Accumulated Deferred Income Taxes - Other 282 Accumulated Deferred Income Taxes - Other 283 Accumulated Deferred Income Taxes - Other 284 Accumulated Deferred Income Taxes - Other 285 Accumulated Deferred Income Taxes - Other 286 Accumulated Deferred Income Taxes - Other 287 Accumulated Deferred Income Taxes - Other 288 Accumulated Deferred Income Taxes - Other 289 Accumulated Deferred Income Taxes - Other 280 Accumulated Deferred Income Taxes - Other 281 Accumulated Deferred Income Taxes - Other 282 Accumulated Deferred Income Taxes - Other 283 Accumulated Deferred Income Taxes - Other 284 Accumulated Deferred Income Taxes - Other 285 Accumulated Deferred Income Taxes - Other 286 Accumulated Deferred Income Taxes - Other 287 Accumulated Deferred Income Taxes - Other 288 Ac	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	468 470 471 472 473 474 474 474 474 475 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AlINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Uther Contractual Services - Uther Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Water Reading Contractual Services - Weter Reading Contractual Services - Other Rental of Buliding/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Resident Residence - Residence	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,9494 7337 7337 7347 7347 737 737 737 737 73
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 252 Advances for Construction 253 Other Deferred Credits 253 Other Deferred Credits 254 Deferred Credits 256 Property Insurance Reserve 267 Property Insurance Reserve 268 Pensions and Benefits Reserve 269 Pensions and Benefits Reserve 269 Miscellaneous Operating Reserves 260 Injuries and Damage Reserve 261 Property Insurance Reserve 262 Injuries and Damage Reserve 263 Pensions and Benefits Reserve 264 Mature Accounties Accounties and Construction 271 Contributions in Aid of Construction 272 Accumulated Deferred Income Taxes - Accelerated Depreciation 282 Accumulated Deferred Income Taxes - Other UTY PLANT ACCOUNTS (301-348) 301 Organization 302 Franchises 303 Land and Land Rights 304 Structures and Improvements 305 Collection and Franchises 308 Infiltration Galleries and Tunnels 309 Supply Malns 310 Power Generation Equipment 310 Dever Generation Equipment 311 Pumping Equipment 312 Other Franther Equipment 313 Other Plant and Miscellaneous Equipment 314 Office Treatment Equipment 315 Other Plant and Miscellaneous Equipment 316 Office Circumulare and Equipment 317 Other Plant and Miscellaneous Equipment 318 Other Plant and Miscellaneous Equipment 319 Office Circumulare and Equipment	S	468 470 471 472 473 474 474 475 476 477 477 477 477 477 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues Closs Connection Sales & Services Revenues (AINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Fingloyees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Recounting Contractual Services - Setsing/Sampling Contractual Services - Setsing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Sequipment Small Tools Computer & Electronic Expenses Insurance - Workman's Compensation Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Cross Connection Testin & Maintenance Services System Capacity Development Program Expense Cross Connection Testin & Maintenance Services System Capacity Development Program Expense Cross Connection Testin & Maintenance Services System Capacity Development Program Expense Cross Connection Testin & Maintenance Services System Capacity Development Program Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,945 733 733 733 733 733 733 733 733 733 73
Deferred Contribution  Contribution  Accumulate	231 Accounts Payable 232 Notes Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities edits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits 252 Injuries and Damages Reserve 262 Injuries and Damages Reserve 263 Peroperty Insurance Reserve 264 Injuries and Damages Reserve 265 Miscellaneous Operating Reserves 267 Injuries and Damages Reserve 268 Miscellaneous Operating Reserves 269 Injuries and Damages Reserve 260 Miscellaneous Operating Reserves 261 Accumulated Amortization of CIAC 271 Contributions in Aid of Construction 272 Accumulated Amortization of CIAC 282 Accumulated Deferred Income Taxes - Accelerated Depreciation 283 Accumulated Deferred Income Taxes - Other 284 Accumulated Deferred Income Taxes - Other 285 Accumulated Deferred Income Taxes - Other 286 Accumulated Deferred Income Taxes - Other 287 Accumulated Deferred Income Taxes - Other 288 Accumulated Deferred Income Taxes - Other 289 Accumulated Deferred Income Taxes - Other 280 Accumulated Deferred Income Taxes - Other 281 Accumulated Deferred Income Taxes - Other 282 Accumulated Deferred Income Taxes - Other 283 Accumulated Deferred Income Taxes - Other 284 Accumulated Deferred Income Taxes - Other 285 Accumulated Deferred Income Taxes - Other 286 Accumulated Deferred Income Taxes - Other 287 Accumulated Deferred Income Taxes - Other 288 Accumulated Deferred Income Taxes - Other 289 Accumulated Deferred Income Taxes - Other 280 Accumulated Deferred Income Taxes - Other 281 Accumulated Deferred Income Taxes - Other 282 Accumulated Deferred Income Taxes - Other 283 Accumulated Deferred Income Taxes - Other 284 Accumulated Deferred Income Taxes - Other 285 Accumulated Deferred Income Taxes - Other 286 Accumulated Deferred Income Taxes - Other 287 Accumulated Deferred Income Taxes - Other 288 Ac	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	468 470 471 472 473 474 474 474 474 474 476 477 477 477 477	Special Contract/Agreement Revenue Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Cross Connection Sales & Services Revenues AlINTENANCE EXPENSE ACCOUNTS (601-675) d Expenses Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Water Telephone/Communications Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Uther Contractual Services - Uther Contractual Services - Billing/Collections Contractual Services - Billing/Collections Contractual Services - Water Reading Contractual Services - Weter Reading Contractual Services - Other Rental of Buliding/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Resident Residence - Residence	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	

# **NOTES** Clearwater Source, LLC Notes and explanations:

# **INCOME STATEMENT**

400	Operating Revenue	\$ 15,014
401	Operating Expenses	\$ 18,386
403	Depreciation Expense	\$ 24,997
406	Amortization of Utility Plant Acquisition Adjustment	\$ -
407	Amortization Expense	\$ -
408	Taxes Other Than Income Taxes (total)	\$ 150
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	\$ (28,519)
421	Nonutility Income	\$ -
	Revenue From Merchandising, Jobbing, & Contracts	\$ -
426	Nonutility Expense	\$ -
	Nonutility Taxes Other Than Income Tax	\$ -
	Nonutility Income Taxes	\$ -
	Nonutility Deferred Income Taxes	\$ -
	Nonutility Provision for Deferred Income Taxes Credit	\$ -
	Cost & Expense of Merchandising, Jobbing, Contracts	\$ -
	Net Income	\$ (28,519)

Clearwater Source,

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

101	Utility Plant in Service (excluding CIAC)	\$ -
108-110	Accumulated Depreciation & Amortization	\$ 24,997
	Subtotal	\$ (24,997)
	Other Utility Plant	\$ -
	Commission Approved Construction Work in Progress (CWIP)	\$ -
114	Commission Approved Utility Plant Acquisition Adjustments	\$ -
	Accumulated Amortization of Commission Approved Acquisition Adjustments	\$ -
190	Accumulated Deferred Income Taxes (asset)	\$ -
	Subtotal	
	Net Utility Plant	\$ (24,997)
121	Cash	ς -
	Special Deposits	\$ -
	Accounts Receivable	\$ -
	Accumulated Provision for Uncollectible Accounts	\$ -
	Notes Receivable	\$ -
	Accounts & Notes Receivable from Associated Companies	\$ -
	Materials & Supplies Inventory	\$ -
	Miscellaneous Current & Accrued Assets & Prepayments	\$ -
	Net Current & Accrued Assets	•
181-186	Deferred Debits	\$ -
	Total Assets	\$ (24,997)
	Advances for Construction	\$ -
	CIAC	\$ -
2/2	Accumulated Amortization of CIAC	\$ -
	Net CIAC & Advances for Construction	\$ -
121	Nonutility Property	\$ -
	Accumulated Depreciation & Amortization (Nonutility)	\$ -
	Miscellaneous Nonutility Investments	\$ -
	Nonutility Plant & Investment	'
	<b>.</b>	
221-224	Long-Term Debt	\$ -
231	Accounts Payable	\$ -
232	Notes Payable	\$ -
233	Accounts Payable to Affiliated Companies	\$ -
234	Notes Payable to Affiliated companies	\$ -
235	Customer Deposits	\$ -
236	Accrued Taxes	\$ -
	Accrued Interest	\$ -
238-241	Miscellaneous Current and Accrued Liabilities	\$ -
	Liabilities	\$ -
254	Paris and the control Paris	¢ .
	Premium on Unamortized Debt	7
	Other Deferred Credit	\$ -
201-205	Reserves Other	
	Other	Y
281	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	\$ -
	Appropriated Retained Earnings	· .
	Unappropriated Retained Earnings Reacquired Capital Stock	\$ (28,519)
	Proprietary Capital (Proprietorships & Partnerships Only)	\$ -
210	Total Equity	
	Total Equity	. (23,313)
	Total Liabilities and Equity	\$ (28,519)
	• •	,

# STATS

Operating Revenues		Assets & Other Debits	
Flat Rate	\$ -	Utility Plant	\$ -
Metered - Residential	\$ 15,014	Less: Depreciation & Amortization Reserve	\$ 24,997
Metered - Commercial	\$ -	Other Property & Investments	\$ -
Irrigation (including golf courses)	\$ -	Materials and Supplies	\$ -
Fire Protection	\$ -	Other Current & Accrued Assets	\$ -
Other Sales of Water	\$ -	Deferred Debits	\$ -
Other Operating Revenue	\$ -	Total Assets & Other Debits	\$ (24,997)
Total Operating Revenues	\$ 15,014		
		Liabilities & Other Credits	
Operating Expenses		Capital/Common Stock	\$ -
Purchased Water	\$ 7,949	Retained Earnings	\$ (28,519)
Purchased Power	\$ -	Long-Term Debt	\$ -
Water Treatment	\$ 103	Customer Deposits	\$ -
Supplies and Expenses	\$ 2,085	Other Current & Accrued Liabilities	\$ -
Repairs of Plant	\$ -	Advances for Construction	\$ -
Administrative & General	\$ 8,249	Other Deferred Credits	\$ -
Total Operating Expenses	\$ 18,386	Contributions in Aid of Construction	\$ -
		Accumulated Deferred Income Taxes	\$ -
Other Revenue Deductions		Total Liabilities & Other Credits	\$ (28,519)
Depreciation & Amortization	\$ 24,997		
Operating Income Taxes	\$ -	Average Number of Customers	
Other Operating Taxes	\$ 150	Flat Rate	-
Uncollectible Revenue/Bad Debt Expense	\$ 149	Metered - Residential	22
Total Revenue Deductions	\$ 25,296	Metered - Commercial	-
Total Expenses and Deductions	\$ 43,682	Irrigation (including golf courses)	-
		Fire Protection	-
Other Income	\$ -	Other	 -
Interest on Long-Term Debt		Total Customers	22
Other Interest Charges	\$ -		
Other Income Deductions	\$ -		
Net Operating Income (or Loss)	\$ (28,668)		