

APPENDIX F  
Balance Sheets

## 2019 Balance Sheet

**BALANCE SHEET**  
(Assets and Other Debits)

(a)	(b)	(c)	(d)
Line No.	Description	NARUC Account Number	Increase or (Decrease) (c - b)
1	<b>ASSETS</b>		
2	<u>Current Assets:</u>		
3	Cash	131	\$ 0.00
4	Special Deposits	132	\$ 0.00
5	Deposits - Reserves for Capital Improvements	234.a	\$ 0.00
6	Working Funds	134	\$ 0.00
7	Temporary Cash Investments	135	\$ 0.00
8	Accounts Receivable	141	\$ 412,097.00
9	Other Accounts Receivable	142	\$ 4,405,435.00
10	Accumulated Provision for Uncollectible Accounts (CREDIT)	143	\$ 0.00
11	Notes Receivable	144	\$ 0.00
12	Accounts Receivable from Associated Companies	145	\$ 0.00
13	Notes Receivable from Associated Companies	146	\$ 0.00
14	Plant Material and Supplies	151	\$ 0.00
15	Merchandise	152	\$ 0.00
16	Other Material and Supplies	153	\$ 0.00
17	Stores Expense	161	\$ 0.00
18	Prepayment	162	\$ 0.00
19	Accrued Interest and Dividends Receivable	171	\$ 0.00
20	Rents Receivable	172	\$ 0.00
21	Accrued Utility Revenues	173	\$ 0.00
22	Miscellaneous Current and Accrued Assets	174	\$ 0.00
23	TOTAL CURRENT ASSETS:		\$ 4,817,532.00
24			\$ 5,380,882.00
25	<u>Long-Term Assets:</u>		
26	Utility Plant in Service	101	\$ 70,079,487.00
27	LESS: Accumulated Depreciation	108	\$ (21,505,100.00)
28	LESS: Accumulated Amortization	110	\$ 0.00
29	Contribution in Aid of Construction	271	\$ (19,001,349.00)
30	Accumulated Amortization of CIAC	272	\$ 5,118,693.00
31	Utility Plant Leased to Others	102	\$ 0.00
32	Property Held for Future Use	103	\$ 0.00
33	Construction Work in Progress	105	\$ 0.00
34	Completed Construction Not Classified	106	\$ 0.00
35	Utility Plant Acquisition Adjustments	114	\$ 0.00
36	LESS: Accum. Amort. Utility Plant Acquisition Adjustments	115	\$ 0.00
37	Other Utility Plant Adjustments	116	\$ 0.00
38	TOTAL LONG-TERM ASSETS:		\$ 34,691,731.00
39			\$ 32,549,366.00
40	<u>Other Property and Investments:</u>		
41	Non-Utility Property	121	\$ 0.00
42	LESS: Accumulated Depreciation on Non-Utility Property	122	\$ 0.00
43	Investment in Associated Companies	123	\$ 0.00
44	Utility Investments	124	\$ 0.00
45	Other Investments	125	\$ 0.00
46	Sinking Funds	126	\$ 0.00
47	Other Special Funds	127	\$ 0.00
48	Organization	301	\$ 0.00
49	Franchises	302	\$ 0.00
50	Land and Land Rights and Water Rights	303	\$ 1,553,176.00
51	TOTAL OTHER PROPERTY and INVESTMENTS:		\$ 1,553,176.00
52			\$ 1,553,176.00
53	<u>Deferred Debits:</u>		
54	Unamortized Debt Discount and Expense	181	\$ 0.00
55	Extraordinary Property Losses	182	\$ 0.00
56	Preliminary Survey and Investigation Charges	183	\$ 0.00
57	Clearing Accounts	184	\$ 0.00
58	Temporary Facilities	185	\$ 0.00
59	Miscellaneous Deferred Debits	186	\$ 0.00
60	Research and Development Expenditures	187	\$ 0.00
61	Accumulated Deferred Income Taxes	190	\$ 0.00
62	TOTAL DEFERRED DEBITS:		\$ 0.00
63	<b>TOTAL ASSETS:</b>		<b>\$ 41,062,439.00</b>
			<b>\$ 39,483,424.00</b>
			<b>\$ (1,579,015.00)</b>

**BALANCE SHEET**  
(Liabilities and Other Credits)

(a)	(b)	(c)	(d)		
Line No.	Description	NARUC Account Number	Previous Year's Dollar Amounts	Report Year's Dollar Amounts	Increase or (Decrease)
64	<b>LIABILITIES</b>				
65	<u>Current Liabilities:</u>				
66	Accounts Payable	231	\$ 60,107.00	\$ 60,596.00	\$ 489.00
67	Notes Payable (Current)	232	\$ 0.00	\$ 0.00	\$ 0.00
68	Accounts Payable to Associated Companies	233	\$ 0.00	\$ 0.00	\$ 0.00
69	Deposots - Reserves for Capital Improvements	234	\$ 0.00	\$ 0.00	\$ 0.00
70	Customer Deposits	235	\$ 0.00	\$ 0.00	\$ 0.00
71	Income Taxes Payable	236	\$ 0.00	\$ 0.00	\$ 0.00
72	Interest Payable	237	\$ 0.00	\$ 0.00	\$ 0.00
73	Accrued Dividends	238	\$ 0.00	\$ 0.00	\$ 0.00
74	Matured Long-Term Debt	239	\$ 0.00	\$ 0.00	\$ 0.00
75	Matured Interest	240	\$ 0.00	\$ 0.00	\$ 0.00
76	Miscellaneous Current and Accrued Liabilities	241	\$ 12,000.00	\$ 11,000.00	\$ (1,000.00)
77	TOTAL CURRENT LIABILITIES:		\$ 72,107.00	\$ 71,596.00	\$ (511.00)
78					
79	<u>Long-Term Liabilities:</u>				
80	Bonds	221	\$ 0.00	\$ 0.00	\$ 0.00
81	Reacquired Bonds	222	\$ 0.00	\$ 0.00	\$ 0.00
82	Advances from Associated Companies	223	\$ 0.00	\$ 0.00	\$ 0.00
83	Notes Payable (Long-Term)	224	\$ 0.00	\$ 0.00	\$ 0.00
84	TOTAL LONG-TERM LIABILITIES:		\$ 0.00	\$ 0.00	\$ 0.00
85					
86	<u>Deferred Credits:</u>				
87	Unamortized Premium on Debt	251	\$ 0.00	\$ 0.00	\$ 0.00
88	Advances for Construction	252	\$ 0.00	\$ 0.00	\$ 0.00
89	Other Deferred Credits	253	\$ 0.00	\$ 0.00	\$ 0.00
90	Accumulated Deferred Investment Tax Credits	255	\$ 0.00	\$ 0.00	\$ 0.00
91	TOTAL DEFERRED CREDITS:		\$ 0.00	\$ 0.00	\$ 0.00
92					
93	<u>Operating Reserves:</u>				
94	Property Insurance Reserve	261	\$ 0.00	\$ 0.00	\$ 0.00
95	Injuries and Damages Reserve	262	\$ 0.00	\$ 0.00	\$ 0.00
96	Pensions and Benefits Reserve	263	\$ 0.00	\$ 0.00	\$ 0.00
97	Miscellaneous Operating Reserves	265	\$ 0.00	\$ 0.00	\$ 0.00
98	TOTAL OPERATING RESERVES:		\$ 0.00	\$ 0.00	\$ 0.00
99					
100	<u>Accumulated Deferred Income Taxes:</u>				
101	Accumulated Deferred Income Taxes - Accelerated Amortization	281	\$ 0.00	\$ 0.00	\$ 0.00
102	Accumulated Deferred Income Taxes - Liberalized Depreciation	282	\$ 0.00	\$ 0.00	\$ 0.00
103	Accumulated Deferred Income Taxes - Other	283	\$ 0.00	\$ 0.00	\$ 0.00
104	TOTAL ACCUMULATED DEFERRED INCOME TAXES:		\$ 0.00	\$ 0.00	\$ 0.00
105	<b>TOTAL LIABILITIES:</b>		<b>\$ 72,107.00</b>	<b>\$ 71,596.00</b>	<b>\$ (511.00)</b>
106					
107					
108	<b>STOCKHOLDERS' EQUITY</b>				
109	<u>Contributed Capital:</u>				
110	Common Stock Issued	201	\$ 405,450.00	\$ 411,200.00	\$ 5,750.00
111	Common Stock Subscribed	202	\$ 0.00	\$ 0.00	\$ 0.00
112	Common Stock Liability for Conversion	203	\$ 0.00	\$ 0.00	\$ 0.00
113	Preferred Stock Issued	204	\$ 0.00	\$ 0.00	\$ 0.00
114	Preferred Stock Subscribed	205	\$ 0.00	\$ 0.00	\$ 0.00
115	Preferred Stock Liability for Conversion	206	\$ 0.00	\$ 0.00	\$ 0.00
116	Premium on Capital Stock	207	\$ 0.00	\$ 0.00	\$ 0.00
117	Reduction in Par on Stated Value of Capital Stock	209	\$ 0.00	\$ 0.00	\$ 0.00
118	Gain on Resale or Cancellation of Reacquired Capital Stock	210	\$ 0.00	\$ 0.00	\$ 0.00
119	Other Paid-In Capital	211	\$ 0.00	\$ 0.00	\$ 0.00
120	Discount on Capital Stock	212	\$ 0.00	\$ 0.00	\$ 0.00
121	Capital Stock Expense	213	\$ 0.00	\$ 0.00	\$ 0.00
122	Appropriated Retained Earnings	214	\$ 0.00	\$ 0.00	\$ 0.00
123	Unappropriated Retained Earnings	215	\$ 40,584,882.00	\$ 39,000,628.00	\$ (1,584,254.00)
124	Reacquired Capital Stock	216	\$ 0.00	\$ 0.00	\$ 0.00
125	Proprietary Capital (for proprietorships and partnerships)	218	\$ 0.00	\$ 0.00	\$ 0.00
126	TOTAL STOCKHOLDERS' EQUITY:		\$ 40,990,332.00	\$ 39,411,828.00	\$ (1,578,504.00)
127	<b>TOTAL LIABILITIES and STOCKHOLDERS' EQUITY:</b>		<b>\$ 41,062,439.00</b>	<b>\$ 39,483,424.00</b>	<b>\$ (1,579,015.00)</b>

## 2018 PSC Annual Submittal Formatted Balance Sheet

**BALANCE SHEET**  
(Assets and Other Debits)

(a)	(b)	(c)	(d)		
Line No.	Description	NARUC Account Number	Previous Year's Dollar Amounts	Report Year's Dollar Amounts	Increase or (Decrease) (c - b)
1	<b>ASSETS</b>				
2	<u>Current Assets:</u>				
3	Cash	131	\$ 0.00	\$ 0.00	\$ 0.00
4	Special Deposits	132	\$ 0.00	\$ 0.00	\$ 0.00
5	Deposots - Reserves for Capital Improvements	234.a	\$ 0.00	\$ 0.00	\$ 0.00
6	Working Funds	134	\$ 0.00	\$ 0.00	\$ 0.00
7	Temporary Cash Investments	135	\$ 0.00	\$ 0.00	\$ 0.00
8	Accounts Receivable	141	\$ 392,864.00	\$ 412,097.00	\$ 19,233.00
9	Other Accounts Receivable	142	\$ 3,546,925.00	\$ 4,405,435.00	\$ 858,510.00
10	Accumulated Provision for Uncollectible Accounts (CREDIT)	143	\$ 0.00	\$ 0.00	\$ 0.00
11	Notes Receivable	144	\$ 0.00	\$ 0.00	\$ 0.00
12	Accounts Receivable from Associated Companies	145	\$ 0.00	\$ 0.00	\$ 0.00
13	Notes Receivable from Associated Companies	146	\$ 0.00	\$ 0.00	\$ 0.00
14	Plant Material and Supplies	151	\$ 0.00	\$ 0.00	\$ 0.00
15	Merchandise	152	\$ 0.00	\$ 0.00	\$ 0.00
16	Other Material and Supplies	153	\$ 0.00	\$ 0.00	\$ 0.00
17	Stores Expense	161	\$ 0.00	\$ 0.00	\$ 0.00
18	Prepayment	162	\$ 0.00	\$ 0.00	\$ 0.00
19	Accrued Interest and Dividends Receivable	171	\$ 0.00	\$ 0.00	\$ 0.00
20	Rents Receivable	172	\$ 0.00	\$ 0.00	\$ 0.00
21	Accrued Utility Revenues	173	\$ 0.00	\$ 0.00	\$ 0.00
22	Miscellaneous Current and Accrued Assets	174	\$ 0.00	\$ 0.00	\$ 0.00
23	TOTAL CURRENT ASSETS:		\$ 3,939,789.00	\$ 4,817,532.00	\$ 877,743.00
24					
25	<u>Long-Term Assets:</u>				
26	Utility Plant in Service	101	\$ 70,079,487.00	\$ 70,079,487.00	\$ 0.00
27	<u>LESS:</u> Accumulated Depreciation	108	\$ (19,638,550.00)	\$ (21,505,100.00)	\$ (1,866,550.00)
28	<u>LESS:</u> Accumulated Amortization	110	\$ 0.00	\$ 0.00	\$ 0.00
29	Contribution in Aid of Construction	271	\$ (18,756,288.00)	\$ (19,001,349.00)	\$ (245,061.00)
30	Accumulated Amortization of CIAC	272	\$ 4,738,666.00	\$ 5,118,693.00	\$ 380,027.00
31	Utility Plant Leased to Others	102	\$ 0.00	\$ 0.00	\$ 0.00
32	Property Held for Future Use	103	\$ 0.00	\$ 0.00	\$ 0.00
33	Construction Work in Progress	105	\$ 0.00	\$ 0.00	\$ 0.00
34	Completed Construction Not Classified	106	\$ 0.00	\$ 0.00	\$ 0.00
35	Utility Plant Acquisition Adjustments	114	\$ 0.00	\$ 0.00	\$ 0.00
36	<u>LESS:</u> Accum. Amort. Utility Plant Acquisition Adjustments	115	\$ 0.00	\$ 0.00	\$ 0.00
37	Other Utility Plant Adjustments	116	\$ 0.00	\$ 0.00	\$ 0.00
38	TOTAL LONG-TERM ASSETS:		\$ 36,423,315.00	\$ 34,691,731.00	\$ (1,731,584.00)
39					
40	<u>Other Property and Investments:</u>				
41	Non-Utility Property	121	\$ 0.00	\$ 0.00	\$ 0.00
42	<u>LESS:</u> Accumulated Depreciation on Non-Utility Property	122	\$ 0.00	\$ 0.00	\$ 0.00
43	Investment in Associated Companies	123	\$ 0.00	\$ 0.00	\$ 0.00
44	Utility Investments	124	\$ 0.00	\$ 0.00	\$ 0.00
45	Other Investments	125	\$ 0.00	\$ 0.00	\$ 0.00
46	Sinking Funds	126	\$ 0.00	\$ 0.00	\$ 0.00
47	Other Special Funds	127	\$ 0.00	\$ 0.00	\$ 0.00
48	Organization	301	\$ 0.00	\$ 0.00	\$ 0.00
49	Franchises	302	\$ 0.00	\$ 0.00	\$ 0.00
50	Land and Land Rights and Water Rights	303	\$ 1,553,176.00	\$ 1,553,176.00	\$ 0.00
51	TOTAL OTHER PROPERTY and INVESTMENTS:		\$ 1,553,176.00	\$ 1,553,176.00	\$ 0.00
52					
53	<u>Deferred Debits:</u>				
54	Unamortized Debt Discount and Expense	181	\$ 0.00	\$ 0.00	\$ 0.00
55	Extraordinary Property Losses	182	\$ 0.00	\$ 0.00	\$ 0.00
56	Preliminary Survey and Investigation Charges	183	\$ 0.00	\$ 0.00	\$ 0.00
57	Clearing Accounts	184	\$ 0.00	\$ 0.00	\$ 0.00
58	Temporary Facilities		\$ 0.00	\$ 0.00	\$ 0.00

59	Miscellaneous Deferred Debits	186	\$	0.00	\$	0.00	\$	0.00
60	Research and Development Expenditures	187	\$	0.00	\$	0.00	\$	0.00
61	Accumulated Deferred Income Taxes	190	\$	0.00	\$	0.00	\$	0.00
62	TOTAL DEFERRED DEBITS:		\$	0.00	\$	0.00	\$	0.00
63	<b>TOTAL ASSETS:</b>		\$	41,916,280.00	\$	41,062,439.00	\$	(853,841.00)

**BALANCE SHEET**  
(Liabilities and Other Credits)

(a)	(b)	(c)	(d)		
Line No.	Description	NARUC Account Number	Previous Year's Dollar Amounts	Report Year's Dollar Amounts	Increase or (Decrease)
64	<b>LIABILITIES</b>				
65	<u>Current Liabilities:</u>				
66	Accounts Payable	231	\$ 39,070.00	\$ 60,107.00	\$ 21,037.00
67	Notes Payable (Current)	232	\$ 0.00	\$ 0.00	\$ 0.00
68	Accounts Payable to Associated Companies	233	\$ 0.00	\$ 0.00	\$ 0.00
69	Deposots - Reserves for Capital Improvements	234	\$ 0.00	\$ 0.00	\$ 0.00
70	Customer Deposits	235	\$ 0.00	\$ 0.00	\$ 0.00
71	Income Taxes Payable	236	\$ 0.00	\$ 0.00	\$ 0.00
72	Interest Payable	237	\$ 0.00	\$ 0.00	\$ 0.00
73	Accrued Dividends	238	\$ 0.00	\$ 0.00	\$ 0.00
74	Matured Long-Term Debt	239	\$ 0.00	\$ 0.00	\$ 0.00
75	Matured Interest	240	\$ 0.00	\$ 0.00	\$ 0.00
76	Miscellaneous Current and Accrued Liabilities	241	\$ 9,000.00	\$ 12,000.00	\$ 3,000.00
77	TOTAL CURRENT LIABILITIES:		\$ 48,070.00	\$ 72,107.00	\$ 24,037.00
78					
79	<u>Long-Term Liabilities:</u>				
80	Bonds	221	\$ 0.00	\$ 0.00	\$ 0.00
81	Reacquired Bonds	222	\$ 0.00	\$ 0.00	\$ 0.00
82	Advances from Associated Companies	223	\$ 0.00	\$ 0.00	\$ 0.00
83	Notes Payable (Long-Term)	224	\$ 0.00	\$ 0.00	\$ 0.00
84	TOTAL LONG-TERM LIABILITIES:		\$ 0.00	\$ 0.00	\$ 0.00
85					
86	<u>Deferred Credits:</u>				
87	Unamortized Premium on Debt	251	\$ 0.00	\$ 0.00	\$ 0.00
88	Advances for Construction	252	\$ 0.00	\$ 0.00	\$ 0.00
89	Other Deferred Credits	253	\$ 0.00	\$ 0.00	\$ 0.00
90	Accumulated Deferred Investment Tax Credits	255	\$ 0.00	\$ 0.00	\$ 0.00
91	TOTAL DEFERRED CREDITS:		\$ 0.00	\$ 0.00	\$ 0.00
92					
93	<u>Operating Reserves:</u>				
94	Property Insurance Reserve	261	\$ 0.00	\$ 0.00	\$ 0.00
95	Injuries and Damages Reserve	262	\$ 0.00	\$ 0.00	\$ 0.00
96	Pensions and Benefits Reserve	263	\$ 0.00	\$ 0.00	\$ 0.00
97	Miscellaneous Operating Reserves	265	\$ 0.00	\$ 0.00	\$ 0.00
98	TOTAL OPERATING RESERVES:		\$ 0.00	\$ 0.00	\$ 0.00
99					
100	<u>Accumulated Deferred Income Taxes:</u>				
101	Accumulated Deferred Income Taxes - Accelerated Amortization	281	\$ 0.00	\$ 0.00	\$ 0.00
102	Accumulated Deferred Income Taxes - Liberalized Depreciation	282	\$ 0.00	\$ 0.00	\$ 0.00
103	Accumulated Deferred Income Taxes - Other	283	\$ 0.00	\$ 0.00	\$ 0.00
104	TOTAL ACCUMULATED DEFERRED INCOME TAXES:		\$ 0.00	\$ 0.00	\$ 0.00
105	<b>TOTAL LIABILITIES:</b>		\$ 48,070.00	\$ 72,107.00	\$ 24,037.00
106					
107					
108	<b>STOCKHOLDERS' EQUITY</b>				
109	<u>Contributed Capital:</u>				
110	Common Stock Issued	201	\$ 399,150.00	\$ 405,450.00	\$ 6,300.00
111	Common Stock Subscribed	202	\$ 0.00	\$ 0.00	\$ 0.00
112	Common Stock Liability for Conversion	203	\$ 0.00	\$ 0.00	\$ 0.00
113	Preferred Stock Issued	204	\$ 0.00	\$ 0.00	\$ 0.00
114	Preferred Stock Subscribed	205	\$ 0.00	\$ 0.00	\$ 0.00
115	Preferred Stock Liability for Conversion	206	\$ 0.00	\$ 0.00	\$ 0.00
116	Premium on Capital Stock	207	\$ 0.00	\$ 0.00	\$ 0.00
117	Reduction in Par on Stated Value of Capital Stock	209	\$ 0.00	\$ 0.00	\$ 0.00
118	Gain on Resale or Cancellation of Reacquired Capital Stock	210	\$ 0.00	\$ 0.00	\$ 0.00
119	Other Paid-In Capital	211	\$ 0.00	\$ 0.00	\$ 0.00
120	Discount on Capital Stock	212	\$ 0.00	\$ 0.00	\$ 0.00
121	Capital Stock Expense	213	\$ 0.00	\$ 0.00	\$ 0.00



122	Appropriated Retained Earnings	214	\$	0.00	\$	0.00	\$	0.00
123	Unappropriated Retained Earnings	215	\$	41,469,060.00	\$	40,584,882.00	\$	(884,178.00)
124	Reacquired Capital Stock	216	\$	0.00	\$	0.00	\$	0.00
125	Proprietary Capital (for proprietorships and partnerships)	218	\$	0.00	\$	0.00	\$	0.00
126	TOTAL STOCKHOLDERS' EQUITY:		\$	41,868,210.00	\$	40,990,332.00	\$	(877,878.00)
127	<b>TOTAL LIABILITIES and STOCKHOLDERS' EQUITY:</b>		\$	41,916,280.00	\$	41,062,439.00	\$	(853,841.00)