

**Capitol Water Corporation**  
**Case No. CAP-W-24-01**  
**Balance Sheet**  
**2022 Test Year**

<b>Balance Sheet</b>		
<b>ASSETS</b>		
Account Number	DESCRIPTION	Ending Balance
101	Utility Plant	3,848,326
102	Utility Plant Leased to Others	
103	Plant Held for Future Use	
105	Construction Work in Progress	
114	Utility Plant Acquisition Adjustment	
	Subtotal	3,848,326
108.1	Accumulated Depreciation	2,914,198
108.2	Accum. Depr. - Utility Plant Lease to Others	
108.3	Accum. Depr. - Property Held for Future Use	
110.1	Accum. Amort. - Utility Plant in Service	
110.2	Accum. Amort. - Utility Plant Lease to Others	
115	Accumulated Amortization - Acquisition Adj.	
	Net Utility Plant	934,128
123	Investment in Subsidiaries	
125	Other Investments	
	Total Investments	
131	Cash	186,347
135	Short Term Investments	
141	Accts/Notes Receivable - Customers	14,210
142	Other Receivables	
145	Receivables from Associated Companies	
151	Materials & Supplies Inventory	-
162	Prepaid Expenses	-
173	Unbilled (Accrued) Utility Revenue	
143	Provision for Uncollectable Accounts	
	Total Current Assets	200,557
181	Unamortized Debt Discount & Expense	
183	Preliminary Survey & Investigation Charges	
184	Deferred Rate Case Expenses	
186	Other Deferred Charges	
	<b>TOTAL ASSETS</b>	<b>1,134,685</b>

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<b>LIABILITIES &amp; CAPITAL</b>		
Account		Ending
Number	DESCRIPTION	Balance
201-3	Common Stock	10,000
204-6	Preferred Stock	
207-13	Miscellaneous Capital Accounts	29,200
214	Appropriated Retained Earnings	
215	Unappropriated Retained Earnings	962,121
216	Reacquired Capital Stock	
218	Proprietary Capital	
	Total Equity Capital	1,001,321
221-2	Bonds	5,000
223	Advances from Associated Companies	
224	Other Long-term Debt	
231	Accounts Payable	9,720
232	Notes Payable	-
233	Accounts Payable - Associated Companies	
235	Customer Deposits (Refundable)	
236.11	Accrued Other Taxes Payables	12,541
236.12	Accrued Income Taxes Payable	(16,951)
236.2	Accrued Taxes - Non-Utility	
237-40	Accrued Debt, Interest & Dividends Payable	
241	Misc. Current & Accrued Liabilities	
251	Unamortized Debt Premium	
252	Advances for Construction	226,608
253	Other Deferred Liabilities	
255.1	Accumulated Investment Tax Credits - Utility	
255.2	Accum. Investment Tax Credits - Non-Utility	
261-5	Operating Reserves	
271	Contributions in Aid of Construction	40,018
272	Accum. Amort. Of Contrib. in Aid of Const.	(143,572)
281-3	Accumulated Deferred Income Taxes	
	<b>Total Liabilities</b>	133,364
	<b>TOTAL LIABILITIES &amp; CAPITAL</b>	1,134,685