

Erskine Creek Water Company
P.O. Box 656
Lake Isabella, CA 93240
Phone: 760-379-8309

ADVICE LETTER #107 GENERAL RATE INCREASE FOR THE 2024 TEST YEAR

CPUC WORKBOOK WORKPAPERS, CALCULATIONS AND SUPPORTING DOCUMENTS

Date Filed: February 09, 2024

CONTENTS:

ADVICE LETTER & TARIFF SHEETS AS FILED	
ADVICE LETTER RATE ADJUSTMENT WORKBOOK - AUTOMATED WORKSHEETS	APPENDIX - 1
SYSTEM MAP	APPENDIX - 2
LISTING OF ADVICE LETTERS FILED BY ECWC	APPENDIX - 3
STANDARD PRACTICE U-4 DEPRECIATION STUDY	APPENDIX - 4
UTILITY PLANT SCHEDULES & TEST YEAR PLANT ADDITIONS	APPENDIX - 5
PURCHASED POWER EXPENSE SCHEDULES	APPENDIX - 6
CONTRACT SERVICES AGREEMENT WITH MTN MESA WATER	APPENDIX - 7
LONG TERM DEBT AMORTIZATION SCHEDULE	APPENDIX - 8
HISTORICAL WATER USE PER CUSTOMER	APPENDIX - 9
COPIES OF CPUC REPORTS, 2022, 2021 AND 2020	APPENDIX - 10

REVENUE INCREASE:	<u>\$388,754</u>
PERCENT INCREASE ABOVE CURRENT RATES:	<u>37.314%</u>

**CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS**

Advice Letter Cover Sheet

Utility Name: [Erskine Creek Water Co.](#)

Dated Mailed to Service List: [2/9/2024](#)

District: [N/A](#)

CPUC Utility #: [WTC-288](#)

Protest Deadline (20th Day):

Advice Letter #: [107](#)

Review Deadline (30th Day):

Tier: 1 2 3 Compliance

Requested Effective Date: [ASAP](#)

Authorization:

Rate Impact: [\\$388,754](#)
[37.3%](#)

Description: [2024 Test Year GRC](#)

The protest or response deadline for this advice letter is 20 days from the date that this advice letter was mailed to the service list. Please see the "Response or Protest" section in the advice letter for more information.

Utility Contact: [Debbie Loeth](#)

Utility Contact: [Christian L. Aldinger](#)

Phone: [760-379-8309](#)

Phone: [714-536-4418](#)

Email: Erskinecreekh20@aol.com

Email: chris@paocpas.com

DWA Contact: [Tariff Unit](#)

Phone: [415-703-1133](#)

Email: Water.Division@cpuc.ca.gov

DWA USE ONLY		
DATE	STAFF	COMMENTS

APPROVED

WITHDRAWN

REJECTED

Signature: _____ Comments: _____

Date: _____

ERSKINE CREEK WATER COMPANY
KERN COUNTY

Advice Letter No. 107

February 09, 2024

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA:

Erskine Creek Water Company (U-288-W) hereby transmits for filing revised copies of the following tariff sheets:

<u>Cal. P.U.C. Sheet No.</u>	<u>Title of Sheet</u>	<u>Cancelling C.P.U.C. Sheet No.</u>
443-W	Schedule No. 1, General Metered Service	438-W
444-W	Schedule No. 4, Private Fire Protection	439-W
445-W	Table of Contents	442-W

This filing is for the purpose of increasing rates for water service in Kern County by \$388,754 or 37.31% in 2024. The presently effective rates were established by Advice Letter No. 105 pursuant to D. 92-03-093 (2021 CPI-U). The present rates were effective November 8, 2022.

The estimated increase in gross revenue, based on the 2024 sales to 1,133 customers, will be approximately 37.31% representing an increase from \$1,041,854 at present rates to \$1,430,608 at proposed rates on an annual basis. The following justification for the rate increase is presented:

Rate Base, 2024 Estimated

Average Plant	\$2,185,459
Working Cash	163,777
Average Materials & Supplies	4,170
Average Depreciation Reserve	(928,026)
Average Deferred Taxes	(36,371)
Average Contributions in Aid of Construction	(48,119)
Average Advances for Construction	-
Average Unamortized Investment Tax Credits	-
	<hr/>
Rate Base	<u>\$ 1,340,890</u>

Summary of Earnings

<u>Item</u>	2022 <u>Recorded</u>	<u>2024 Estimated</u>	
		<u>Present Rates</u>	<u>Proposed Rates</u>
Operating Revenue Metered & other	\$ 1,012,067	\$ 1,041,854	\$ 1,430,608
Operating Expenses	818,469	982,665	982,665
Depreciation Expense	57,937	89,098	89,098
Taxes other than on income	57,570	67,529	67,529
Taxes on income	13,837	(31,217)	77,570
Total Deductions	947,813	1,108,075	1,216,862
Net Operating Income	\$ 64,254	\$ (66,221)	\$ 213,746
Rate Base	1,334,917	\$1,340,890	\$1,340,890
Rate of Return	4.81%	-4.94%	15.94%
Rate of Margin			25.57%

Notice of the proposed rate increase was mailed to each customer on *(waiting on CPUC Staff approval)*

The proposed rates will result in a rate of margin of 25.57% and therefore are not unreasonable.

This filing will not cause withdrawal of service nor conflict with any other schedule or rule.

In compliance with Section 4.3 of General Order No. 96-B a copy of this advice letter has been mailed to the service list.

It is respectfully requested that the Commission approve the attached revised tariff schedules.

Erskine Creek Water Company

By: /s/ Nicholas Silicz
 Nicholas Silicz, President

Erskine Creek Water Company
Advice Letter No. 107
Service List

County of Kern
2700 M Street Ste 400
Bakersfield, CA 93301

Mountain Mesa Water Company
skissick@msn.com

California Water Service Co.
1720 North 1st Street
San Jose, CA 95112
760-379-5336

Schedule No. 1
GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

The unincorporated community of Lake Isabella and vicinity, Kern County.

RATES

Quantity Rates:

All water used, per 100 cu. ft. ----- \$ 2.767 (I)

Monthly Service Charges:

	Total Rate Per Meter <u>Bimonthly</u>
For 5/8x3/4-inch meter -----	\$ 81.75 (I)
For 3/4-inch meter -----	122.63
For 1-inch meter -----	204.38
For 1-1/2-inch meter -----	408.75
For 2-inch meter -----	654.00
For 3-inch meter -----	2,043.75
For 4-inch meter -----	4,087.50 (I)

The service charge is applicable to all service. It is a readiness to serve charge to which is added the monthly charge, computed at the Quantity Rate, for water used during the month.

SPECIAL CONDITIONS

(To be inserted by utility)

Issued By

(To be inserted by Cal P.U.C.)

Advice Letter No. 107

Nicholas Silicz
Name

Date Filed _____

Decision No. _____

President
Title

Effective _____

Resolution No. _____

Schedule No. 4
PRIVATE FIRE PROTECTION SERVICE

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

The unincorporated community of Lake Isabella and vicinity, Kern County.

RATES

Total Rate
 Every Two
Months

For each inch in diameter of service connection

\$ 25.11 (I)

SPECIAL CONDITIONS

1. The fire protection service and connection shall be installed by the utility at the utility's directions. Cost for the entire fire protection installation, excluding the connection at the main shall be paid for by the applicant. Such payment shall not be subject to refund.
2. The expense of maintaining the private fire protection facilities on the applicant's premises (including the vault, meter, and backflow device) shall be paid for by the applicant.
3. All facilities paid for by the applicant shall be the sole property of the applicant. The utility and its duly appointed agents shall have the right to ingress to, and egress from the premises for all purposes related to said facilities.
4. The minimum diameter for fire protection service shall be four inches, and the maximum diameter shall not be more than the diameter of the main to which the service is connected.
5. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a main extension from the nearest existing main of adequate capacity shall be required by the utility.
6. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction. All facilities are to be installed according to the utility's specifications and maintained to the utility's satisfaction. The utility may require the installation of a backflow prevention device and a standard detector type meter approved by the Insurance Services Office for protection against theft, leakage, or waste of water.
7. No structure shall be built over the fire protection service and the customer shall maintain and safeguard the area occupied by the service from traffic and other hazardous conditions. The customer will be responsible for any damage to the fire protection service facilities.
8. Subject to the approval of the utility, any change in the location or construction of the fire protection service as may be required by public authority or the customers will be made by the utility following payment to the utility of the entire cost of such change.
9. Any unauthorized use of water through the fire protection service will be charged for at the applicable tariff rates and may be grounds for the utility's discontinuing fire protection service without liability.

(To be inserted by utility)

Issued By

(To be inserted by Cal P.U.C.)

Advice Letter No. 107

Nicholas Silicz
 Name

Date Filed _____

Decision No. _____

President
 Title

Effective _____

Resolution No. _____

TABLE OF CONTENTS

The following listed tariff sheets contain all effective rates and rules affecting the charges and service of the utility, together with other pertinent information.

<u>Subject Matter of Sheet</u>	<u>Cal. P.U.C. Sheet No.</u>
Title Page	305-W
Table of Contents	445-W, 270-W (T)
Preliminary Statement	218-W, 280-W, 281-W, 344-W & 345-W, 380-W
Service Area Map	364-W
Rate Schedules:	
Schedule No. 1, General Metered Service	443-W (C)
Schedule No. 4, Private Fire Protection Service	444-W (C)
Schedule No. LC, Late Payment Charge	181-W
Schedule No. UF, Surcharge to Fund PUC Reimbursement Fee	441-W
Schedule F, Facilities Fees	362-W
Rules:	
No. 1 Definitions	406-W & 407-W
No. 2 Description of Service	79-W
No. 3 Application for Service	308-W
No. 4 Contracts	309-W
No. 5 Special Information Required on Forms	408-W - 410-W
No. 6 Establishment and Re-establishment of Credit	313-W
No. 7 Deposits	255-W, 256-W
No. 8 Notices	411-W - 413-W
No. 9 Rendering and Payment of Bills	182-W, 183-W
No. 10 Disputed Bills	414-W & 415-W
No. 11 Discontinuance and Restoration of Service	416-W - 425-W
No. 12 Information Available to Public	316-W & 317-W
No. 13 Temporary Service	318-W & 319-W
No. 14 Continuity of Service	320-W
No. 14.1 Water Conservation and Rationing Plan	369-W - 376-W
No. 15 Main Extensions	221-W - 233-W
No. 16 Service Connections, Meters, & Customer Facilities	234-W - 240-W
No. 17 Measurement of Service	321-W
No. 18 Meter Tests and Adjustment of Bills for Meter Error	322-W, 324-W
No. 19 Service to Separate Premises & Multiple Units, & Resale of Water	241-W
No. 20 Water Conservation	242-W
No. 21 Fire Protection	243-W

(continued)

(To be inserted by utility)

Issued By

(To be inserted by Cal P.U.C.)

Advice Letter No. 107

Nicholas Silicz
Name

Date Filed _____

Decision No. _____

President
Title

Effective _____

Resolution No. _____

Appendix 1

**ADVICE LETTER RATE
ADJUSTMENT WORKBOOK**

**ERSKINE CREEK WATER COMPANY
(A CLASS C UTILITY)**

TEST YEAR 2024

PREPARED BY:

**CHRISTIAN L. ALDINGER, CPA
PEASLEY, ALDINGER & O'BYMACHOW
AN ACCOUNTANCY CORPORATION**

FEBRUARY 9, 2024

PEASLEY, ALDINGER & O'BYMACHOW
AN ACCOUNTANCY CORPORATION

MATT A. PEASLEY, CPA
CHRISTIAN L. ALDINGER, CPA

16882 BOLSA CHICA STREET, SUITE 101
HUNTINGTON BEACH, CALIFORNIA 92649

(714) 536-4418
FAX (714) 536-2039

February 9, 2024

Nicholas Silicz
Erskine Creek Water Company
P.O. Box 656
Lake Isabella, CA 93240

The accompanying Advice Letter Rate Adjustment Workbook (workbook) for Erskine Creek Water Company for the recorded years ended December 31, 2022, 2021, and 2020, and test year 2024 has been prepared by us.

Our preparation was limited to presenting, in the format prescribed by the Public Utilities Commission of the State of California, information that is the representation of management. We have not audited, reviewed, or compiled the accompanying financial information contained in the workbook and, accordingly, do not express an opinion or any other form of assurance on it.

management's knowledge and belief, the revenues, expenses, and changes in rate base for the forecast period. It is not intended to be a complete forecast of financial position, results of operations, or cash flows for Erskine Creek Water Company. This workbook is for the purpose of showing justification for an increase in utility rates charged to customers by the Company and is presented in accordance with the requirements of the Public Utilities Commission of the State of California, which differ from generally accepted accounting principles and excludes substantially all disclosures. Accordingly, this workbook is not designed for those who are not informed about such differences. This workbook is not intended for nor should it be used for any other purpose except listed above.

This workbook omits a balance sheet, statement of income, statement of cash flows and the summary of accounting principles as are required under established guidelines for presentation of a forecast, and does not indicate which of the disclosed assumptions are particularly sensitive. A compilation is limited to presenting forecasted information that is the representation of management and does not include an evaluation of the support for the assumptions underlying such information. Furthermore, we have not reviewed or audited the forecasted information and, accordingly, do not express an opinion or any other form of assurance on the accompanying schedule of assumptions. There will usually be differences between forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

PEASLY, ALDINGER & O'BYMACHOW
AN ACCOUNTANCY CORPORATION



Christian L. Aldinger
Certified Public Accountant

ERSKINE CREEK WATER COMPANY
ADVICE LETTER RATE
ADJUSTMENT WORKBOOK

INFORMATION SHEET

NAME OF UTILITY: ERSKINE CREEK WATER COMPANY
P.O. BOX 656
LAKE ISABELLA, CA 93240

CONTACT INFORMATION: NICHOLAS SILICZ
PHONE: 760-379-8309
EMAIL: Erskinecreekh20@aol.com

CHRISTIAN L. ALDINGER, CPA
PHONE: 714-536-4418
EMAIL: chris@paocpas.com

OWNERSHIP OF COMPANY: ERSKINE CREEK WATER COMPANY IS A CORPORATION
ORGANIZED UNDER THE LAWS OF THE STATE
OF CALIFORNIA ON 3/12/1952.

DATE OF LAST GRC: TEST YEAR 2018 (ADVICE LETTER NO. 95)

DATE OF LAST OFFSET: NOVEMBER 2022 (ADVICE LETTER NO. 105)

CUSTOMER INFORMATION: ERSKINE CREEK WATER COMPANY PROVIDES WATER TO 1,133
RETAIL CUSTOMERS AND 10 PRIVATE FIRE CUSTOMERS.

SOURCE OF SUPPLY: ERSKINE CREEK WATER COMPANY OBTAINS 100% OF ITS WATER
SUPPLY FROM 3 WATER WELLS WITHIN ITS SERVICE AREA.

ERSKINE CREEK WATER COMPANY
ADVICE LETTER RATE
ADJUSTMENT WORKBOOK

JUSTIFICATION & WORKPAPERS

THE FOLLOWING WORKPAPERS HAVE BEEN PREPARED TO SHOW JUSTIFICATION FOR THE REQUESTED INCREASE. THE WORKPAPERS ARE ORGANIZED BY EXHIBIT NUMBER AND INCLUDE ALL WORKPAPERS REQUIRED BY THE CPUC FOR A RATE INCREASE FILING.

THE FOLLOWING WORKPAPERS CONTAIN THE FOLLOWING:

	<u>EXHIBIT REFERENCE</u>
1 ESTIMATED REVENUES AT PRESENT RATES	ECWC 37 THRU 40
2 ESTIMATED OPERATING EXPENSES	ECWC 14 THRU 35
3 ESTIMATED TAXES OTHER THAN INCOME	ECWC 4 & 36
4 CALCULATION OF DEPRECIATION FOR TEST YEAR	ECWC 8
5 ESTIMATED RATE BASE FOR TEST YEAR	ECWC 5 THRU 13
6 CALCULATION OF RATE OF RETURN ON RATE BASE	ECWC 41
7 DEMONSTRATE SUMMARY OF EARNINGS AT PRESENT RATES	ECWC 1
8 DETERMINING REVENUE REQUIREMENT FOR TEST YEAR	ECWC 1 & 3
9 DESIGN RATES BASED ON REVENUE REQUIREMENT	ECWC 2
10 DEMONSTRATE SUMMARY OF EARNINGS AT PROPOSED RATES	ECWC 1

THE PRIMARY REASONS FOR THE 37% RATE INCREASE ARE INCREASES IN OPERATING EXPENSES SINCE 2018, SUCH AS LIABILITY INSURANCE, REGULATORY COMPLIANCE, EMPLOYEE SALARIES, MEDICAL INSURANCE, AND FACILITIES COSTS, AS WELL AS INCREASED CAPITAL INVESTMENT INTO UTILITY PLANT AND THE CORRESPONDING RETURN ON THAT INVESTMENT.

TEST YEAR 2024
Erskine Creek Water Company
Test Year Ending December 31, 2024
List of Schedules

Schedule Title	Worksheet (tab) Label	Index	Acct. No.
List of Schedules	List of Schedules		
<u>Input Sheet</u>	Input Sheet		
<u>Revenue Requirements & Rate of Return Summary</u>	Revenue Requirements & Rate of Return Summary	ECWC 1	
<u>Rate Design</u>	Rate Design	ECWC 2	
<u>Income Tax Expense</u>	Income Tax Expense	ECWC 3	
<u>Taxes Other Than Income Taxes</u>	Taxes Other Than Income Taxes	ECWC 4	
<u>RATE BASE</u>			
<u>Average Rate Base</u>	Average Rate Base	ECWC 5	
<u>Rate Base Adjustments</u>	Rate Base Adjustments	ECWC 6	
<u>Plant In Service 2023 Estimated</u>	Plant In Service 2023 Estimated	ECWC 7	
<u>Plant In Service 2024 estimated</u>	Plant In Service 2024 estimated	ECWC 8	
<u>Accumulated Depreciation</u>	Accumulated Depreciation	ECWC 8	
<u>Depreciation Expense (Book)</u>	Depreciation Expense (Book)	ECWC 8	
<u>Advances for Construction</u>	Advances for Construction	ECWC 9	
<u>Accumulated Deferred Income Taxes</u>	Accumulated Deferred Income Taxes	ECWC 10	
<u>CIAC</u>	CIAC	ECWC 8	
<u>Unamortized Investment Tax Credits</u>	Unamortized Investment Tax Credits	ECWC 11	
<u>Working Cash</u>	Working Cash	ECWC 12	
<u>Materials & Supplies</u>	Materials & Supplies	ECWC 13	
<u>OPERATING EXPENSES</u>			
	Summary of Earnings (Recorded and at Present Rates)	ECWC 14	
	PUC Report Adjustment for Reclassifications	ECWC 15	
	Water Production	ECWC 16	
	Purchased Water	ECWC 17	610
	Purchased Power	ECWC 18	615
	Other Volume Related Expenses	ECWC 19	618
	Employee Labor	ECWC 20	630
	Materials	ECWC 21	640
	Contract Work	ECWC 22	650
	Transportation Expenses	ECWC 23	660
	Other Plant Maintenance	ECWC 24	664
	Office Salaries	ECWC 25	670
	Management Salaries	ECWC 26	671
	Employee Benefits	ECWC 27	674
	Uncollectibles Expense	ECWC 28	676
	Office Services & Rentals	ECWC 29	678
	Office Supplies & Expenses	ECWC 30	681
	Professional Services	ECWC 31	682
	Insurance	ECWC 32	684
	Regulatory Commission Expense	ECWC 33	688
	General Expenses	ECWC 34	689
	Capitalized Non-Payroll Expenses	ECWC 35	800
	Payroll Tax Expenses	ECWC 36	
<u>REVENUE</u>			
	Revenue At Present & Proposed Rates		
	Service Charge Revenue	ECWC 37	
	Commodity Charge Revenue	ECWC 38	
	Private Fire Service Charge Revenue	ECWC 39	
Water Usage	Total Water Usage 2020 to 2022	ECWC 40	
	Capital ratio calculation	ECWC 41	

Ersine Creek Water Company
Revenue Requirements & Rate of Return Summary
Test Year Ending December 31, 2024

Line #	Description	[1] Present Rates	[2] Additional Amount	[3] Revenue At Proposed Year Ended	
1	General Metered Sales	\$ 937,049	\$386,747	\$ 1,323,796	
2					
3	Private Fire Protection	5,378	2,007	7,385	
4					
5	Other Revenue	99,427		99,427	MMWC 2022
6	Total Operating Revenues	1,041,854	388,754	1,430,608	
7					
8	Purchased Water	0		0	
9	Purchased Power	71,480		71,480	
10	Other Volume Related Expenses	0		0	
11	Employee Labor	295,059		295,059	
12	Materials	66,081		66,081	
13	Contract Work	14,992		14,992	
14	Transportation Expenses	43,070		43,070	
15	Other Plant Maintenance	0		0	
16	Office Salaries	146,268		146,268	
17	Management Salaries	124,155		124,155	
18	Employee Benefits	65,000		65,000	
19	Uncollectibles Expense	4,758		4,758	
20	Office Services & Rentals	31,360		31,360	
21	Office Supplies & Expenses	62,420		62,420	
22	Professional Services	4,908		4,908	
23	Insurance	28,465		28,465	
24	Regulatory Commission Expense	15,000		15,000	
25	General Expenses	9,649		9,649	
26	Capitalized Non-Payroll Expenses	0		0	
27					
28	Total O&M Expenses	982,665		982,665	
29					
30	Depreciation	89,098		89,098	
31	Taxes other than Income	67,529		67,529	
32	Income Taxes	(31,217)		77,570	
33					
34	Total Expenses	1,108,075		1,216,862	
35					
36	Operating Income	(\$66,221)		\$213,746	
37					
38	Average Rate Base	\$1,340,890		\$1,340,890	
39					
40	Return on Rate Base	-4.94%		15.94%	
41					
42	Rate of Margin Calculation:				
43	ROM+((O&M+D+TOTI)*25.57%)				
44					
45	O&M			982,665	
46	D			89,098	
47	TOTI			67,529	
48				1,139,292	
49				X 25.57%	
50	ROM			291,317	
51					
52	Total Revenue Requirement using Rate of Margin Method			1,430,609	1,430,608
53					
54					
55					
56					
57	Target Rate of Return (ROR)	10.38%			
58	Increase in ROR	15.32%			
59					
60	Increase in Net Operating Income	\$205,405			
61					
62	Gross Revenue Conversion Factor	1.89262			
63					
64	Revenue Increase	\$388,754			
65					
66	Percent Revenue Increase		37.314%		

Erskine Creek Water Company
Rate Design
Test Year Ending December 31, 2024

Line #	Description	[1] Amount	[2] Amount	[3] Amount	[4] Amount	[5] Amount
1	** Rate Design as per D. 85-06-064 **					
2	Gross Revenue at proposed rates			\$ 1,430,608		
	Less: other revenue			(99,427)		
	Revenue to generate from user rates			\$ 1,331,181		
3	Recovered thru Private Fire Charges					
4	Present Private Fire Revenue	5,378				
5	Overall Increase %	37.31%	2,007	(7,385)		
6	To be recovered from water customers			\$ 1,323,796		
7	Less:					
8	Purchased Power			(71,480)		
9	Other Volume Related Expense			0		
10	Income Taxes			(77,570)		
11	Uncollectibles			(4,758)		
12	Net Fixed Costs			\$ 1,169,988		
13	% of net fixed costs recovered thru Service Charge			65%		
14	To be recovered thru the Service Charge			\$ 760,492		
15	Total to be recovered				\$ 1,323,796	
16	To be recovered thru the Service Charge				(760,492)	57.45%
17	To be recovered thru the Commodity Charge				\$ 563,304	42.55%
18	Divided by Test Year 2024 Water Sold (ccf)				203,570	
19	Rate per CCF				\$ 2.767	
20	Service Charge:					
21		Average			Proposed	
22		2024	Meter	Meter	Bimonthly	
23	Description	Customers	Ratio	Equivalent	Service	
24					Charge	
25						
26	5/8" X 3/4"	1,050	1.0	1,050	\$ 81.75	
27	3/4"	10	1.5	15	\$ 122.63	
28	1"	23	2.5	58	\$ 204.38	
29	1 1/2"	30	5.0	150	\$ 408.75	
30	2"	16	8.0	128	\$ 654.00	
31	4"	2	25.0	50	\$ 2,043.75	
32	6"	2	50.0	100	\$ 4,087.50	
33						
34	Total	1,133		1,551		
35						
36	To be recovered thru the Service Charge				\$ 760,492	
37						
38	Divided by 5/8" x 3/4" equivalents				1,551	
39						
40	Rate Per 5/8" x 3/4" equivalent Annual				\$ 490.48	
41						
42	Rate Per 5/8" x 3/4" equivalent Bimonthly				\$ 81.75	

Erskine Creek Water Company
Taxes Other Than Income Taxes
 Test Year Ending December 31, 2024

Line #	Description	[1] 2019-20	[2] 2021-22	[3] Tax Rates	[4] 2023 Taxes at Present Rates	[5] 2024 Taxes at Present Rates
Taxes						
1	Payroll taxes - See detailed calculation at ECWC 36				\$38,297	\$45,499
2						
3	Property taxes	\$7,755	\$9,751		\$10,948	\$11,167
4						
5						
6						
7	Total Taxes				49,245	56,666
Other Taxes						
8	Other Taxes - franchise fee Kern	\$9,528	\$10,863		10,863	10,863
9	Total Other Taxes				10,863	10,863
10	Total Taxes Other Than Income Taxes				\$60,108	\$67,529

Erskine Creek Water Company
Average Rate Base
Test Year Ending December 31, 2024

Line #	Description	[1]	[2]	[3]
		At 12/31/2023	At 12/31/2024	Average
1	Plant in Service	\$2,106,959	\$2,263,959	\$2,185,459
2	Accumulated Depreciation	(893,581)	(962,471)	(928,026)
3	Net Plant-in-Service	<u>1,213,378</u>	<u>1,301,488</u>	<u>1,257,433</u>
	Deduct:			
4	Accumulated Deferred Income Taxes	36,371	36,371	36,371
5	Unamortized Investment Tax Credits	0	0	0
6	Advances for Construction	0	0	0
7	CIAC	50,515	45,723	48,119
8	subtotal	<u>86,886</u>	<u>82,094</u>	<u>84,490</u>
9				
10	Add:			
11	Working Cash	163,777	163,777	163,777
12	Materials & Supplies	4,170	4,170	4,170
13	Subtotal	<u>167,947</u>	<u>167,947</u>	<u>167,947</u>
14	Rate Base at Proposed Rates	<u>\$1,294,439</u>	<u>\$1,387,341</u>	
15				
16	Rate Base at Proposed Rates			<u>\$1,340,890</u>

Erskine Creek Water Company
Rate Base Adjustments
Test Year Ending December 31, 2024

Line #	Description	[1]	[2]	[3]
		ECWC	Adjustments	Total
1	Plant In Service 2023 Estimated	\$2,106,959		\$2,106,959
2	Accumulated Depreciation	(893,581)		(893,581)
3	Net Plant-in-Service	<u>1,213,378</u>	-	<u>1,213,378</u>
4				
5				
6	Deduct:			
7	Accumulated Deferred Income Taxes	36,371		36,371
8	Unamortized Investment Tax Credits	0		0
9	Advances for Construction	0		0
10	CIAC	50,515		50,515
11	subtotal	<u>86,886</u>	-	<u>86,886</u>
12				
13	Add:			
14	Working Cash	163,777		163,777
15	Materials & Supplies	4,170		4,170
16	subtotal	<u>\$167,947</u>	-	<u>\$167,947</u>
17				
18				
19	<u>Rate Base @ 12-31-2024</u>			
20				
21	Description	ECWC	Adjustments	Total
22	Plant In Service 2023 Estimated	\$2,263,959		\$2,263,959
23	Accumulated Depreciation	(962,471)		(962,471)
24	Net Plant-in-Service	<u>1,301,488</u>	-	<u>1,301,488</u>
25				
26				
27	Deduct:			
28	Accumulated Deferred Income Taxes	36,371		36,371
29	Unamortized Investment Tax Credits	0		0
30	Advances for Construction	0		0
31	CIAC	45,723		45,723
32	subtotal	<u>82,094</u>	-	<u>82,094</u>
33				
34	Add:			
35	Working Cash	163,777		163,777
36	Materials & Supplies	4,170		4,170
37				
38				
39	subtotal	<u>\$167,947</u>	-	<u>\$167,947</u>

ERSKINE CREEK WATER COMPANY
 UTILITY PLANT SCHEDULE
 2023 (estimated)

ACCOU NUMBER	DESCRIPTION	GROSS PLANT 1/1/2023	ADDITIONS 2023	RETIREMENTS 2023	PLANT 12/31/2023	AVERAGE PLANT	DEPN RATE	ACCU DEPN 1/1/2023	ANNUAL DEPN 2023	ETIREMENT (c.o.r.)	ACCU DEPN 12/31/2023
A	B	C	D	E	F=C+D-E	G=(C+F)/2	H	I	J=G*H	K	L=I+JK
1	304 STRUCTURES	4,675			4,675	4,675		4,207	62		4,269
2	307 WELLS	262,307			262,307	262,307		114,428	6,442		120,870
3	317 OTHER WATER SOURCE	134,403			134,403	134,403		94,773	3,426		98,199
4	311 PUMPING EQUIP	0			0	0		0	0		0
5	320 WATER TREATMENT PLANT	301			301	301		265	8		273
6	330 RES., TANKS & STNDPIPES	286,100			286,100	286,100		25,702	5,331		31,033
7	331 MAINS	813,528			813,528	813,528		246,219	12,262		258,481
8	333 SERVICES	63,864			63,864	63,864		63,864	0		63,864
9	334 METERS	105,866			105,866	105,866		54,433	2,694		57,127
10	335 HYDRANTS	10,126			10,126	10,126		5,930	179		6,109
11	339 OTHER EQUIP	140,434			140,434	140,434		35,110	7,344		42,454
12	340 OFFICE FURN & EQUIP	51,796			51,796	51,796		19,842	4,892		24,734
13	341 TRANSPORTATION EQUIP	202,723			202,723	202,723		168,173	17,995		186,168
14	TOTAL	2,076,123	0	0	2,076,123	2,076,123		832,946	60,635	0	893,581
15	301 INTANGIBLE PLANT	0			0	0					
16	303 LAND	30,836			30,836	30,836		832,946	60,635		893,581
17	GRAND TOTAL	2,106,959	0	0	2,106,959	2,106,959		832,946	60,635	0	893,581

depr expense
 CIAC amort
 57,437
 3,198
 60,635

ACCOU NUMBER	DESCRIPTION	GROSS CIAC 1/1/2023	ADDITIONS 2023	GROSS CIAC 12/31/2023	ACCU AMORT 1/1/2023	ACCU AMORT 12/31/2023	ANNUAL
A	B	C					
	CIAC	109,914		109,914	56,201	3,198	2.910%
	CIAC					59,399	2.910%
	CIAC						3,198

Composite Depn rate from 2022 year

**ERSKINE CREEK WATER COMPANY
 UTILITY PLANT SCHEDULE**

2024 test year

new see U4

ACCOUNT NUMBER	DESCRIPTION	GROSS PLANT 1/1/2024	ADDITIONS 2024	RETIREMENTS 2024	PLANT 12/31/2024	AVERAGE PLANT	DEPN RATE	ACCUM DEP'N 1/1/2024	ANNUAL DEP'N 2024	RETIREMENT (C.O.R.)	ACCUM DEP'N 12/31/2024
A	B	C	D	E	F=C+D-E	G=C+F/2	H	I	J=G*H	K	L=I+J-K
1	304 STRUCTURES	4,675			4,675	4,675	1.11%	4,269	52		4,321
2	307 WELLS	262,307			262,307	262,307	3.32%	120,870	8,709		129,579
3	317 OTHER WATER SOURCE	134,403			134,403	134,403	2.95%	98,199	3,965		102,164
4	311 PUMPING EQUIP	0	50,000		50,000	25,000	5.00%	0	1,250		1,250
5	320 WATER TREATMENT PLANT	301			301	301	5.98%	273	18		291
6	330 RES., TANKS & STNDPIPES	286,100			286,100	286,100	2.53%	31,033	7,238		38,271
7	331 MAINS	813,528	20,000		833,528	823,528	2.58%	258,481	21,247	(25,000)	254,728
8	333 SERVICES	63,864	87,000		150,864	107,364	5.00%	63,864	5,368		69,232
9	334 METERS	105,866			105,866	105,866	5.40%	57,127	5,717		62,844
10	335 HYDRANTS	10,126			10,126	10,126	1.73%	6,109	175		6,284
11	339 OTHER EQUIP	140,434			140,434	140,434	12.50%	42,454	17,554		60,008
12	340 OFFICE FURN & EQUIP	51,796			51,796	51,796	10.28%	24,734	5,325		30,059
13	341 TRANSPORTATION EQUIP	202,723			202,723	202,723	8.52%	186,168	17,272		203,440
14	TOTAL	2,076,123	157,000	0	2,233,123	2,154,623		893,581	93,890	(25,000)	962,471
15	301 INTANGIBLE PLANT	0			0	0					
16	303 LAND	30,836			30,836	30,836					
17	GRAND TOTAL	2,106,959	157,000	0	2,263,959	2,185,459		893,581	93,890	(25,000)	962,471

depr expense
 CIAC amort 89,098
 4,792
 93,890

ACCOUNT NUMBER	DESCRIPTION	GROSS CIAC 1/1/2024	ADDITIONS 2024	GROSS CIAC 12/31/2024	ACCUM AMORT 1/1/2024	ACCUM AMORT 12/31/2024	ANNUAL
A	B	C	D	E	F	G	H
	CIAC	109,914	0	109,914	59,399	64,191	4,360%
	CIAC					4,792	
	CIAC					64,191	4,360%
	CIAC					4,792	4,360%

Composite Depn rate from 24 year

Erskine Creek Water Company
Advances for Construction

Test Year Ending December 31, 2024

Line #	Description	[1] Balance as of 12/31/22	[2] Amortized 2023	[3] Balance as of 12/31/23	[4] Amortized 2024	[5] Balance as of 12/31/24	[6]	[7]
--------	-------------	----------------------------------	--------------------------	----------------------------------	--------------------------	----------------------------------	-----	-----

1 Advances for Construction

\$

-

\$

-

\$

-

\$

-

\$

-

ECWC does not have any Advances

per PUC

Annual

Erskine Creek Water Company
 Accumulated Deferred Income Taxes
 Test Year Ending December 31, 2024

Line #	Description	[1] Total Cost At 12/31/23	[2] Tax Depreciation Method	[3] Acc. Tax Dep. Balance as of 12/31/22	[4] Tax Depreciation 2023	[5] Adjustments 2023	[6] Acc. Tax Dep. Balance as of 12/31/23	[7] Tax Depreciation 2024	[8] Adjustments 2024	[9] Test Year Acc. Tax Dep. Balance as of 12/30/24
					estimated					
1	Accumulated Tax Depreciation					\$0	\$0		\$0	\$0
2	Accumulated Book Depreciation									
3	Excess Tax Over (Under) Book			173,195			173,195			173,195
4	Composite Income Tax Rate			21.000%			21.000%			21.000%
5	Deferred Income Tax Balance			\$36,371			\$36,371			\$36,371

Erskine Creek Water Company

Unamortized Investment Tax Credits

Test Year Ending December 31, 2024

Line #	Description	[1] Balance as of 12/31/22	[2] Amortized 2023	[3] Balance as of 12/31/23	[4] Amortized 2024	[5] Balance as of 12/31/24	[6] [7]
--------	-------------	----------------------------------	--------------------------	----------------------------------	--------------------------	----------------------------------	------------

1	Unamortized ITC's	\$ -	\$ -	\$ -	\$ -	\$ -	
---	-------------------	------	------	------	------	------	--

per PUC
report

Annual
amortization

Erskine Creek Water Company
Working Cash
Test Year Ending December 31, 2024

[1]

Line #	Description	Amount
1	Purchased Water	\$ -
2	Purchased Power	71,480
3	Other Volume Related Expenses	0
4	Employee Labor	295,059
5	Materials	66,081
6	Contract Work	14,992
7	Transportation Expenses	43,070
8	Other Plant Maintenance	0
9	Office Salaries	146,268
10	Management Salaries	124,155
11	Employee Benefits	65,000
12	Uncollectibles Expense	4,758
13	Office Services & Rentals	31,360
14	Office Supplies & Expenses	62,420
15	Professional Services	4,908
15	Insurance	28,465
15	Regulatory Commission Expense	15,000
15	General Expenses	9,649
15	Capitalized Non-Payroll Expenses	
15	subtotal	<u>\$ 982,665</u>
15	Working Cash factor	<u>Divide by 6</u>
15	Working Cash	<u><u>\$ 163,777</u></u>

Erskine Creek Water Company
Materials & Supplies

Test Year Ending December 31, 2024

Line #	Description	Balance as of 12/31/22	Added 2023	Balance as of 12/31/23	Added 2024	Balance as of 12/31/24
		[1]	[2]	[3]	[4]	[5]
						[6]
						[7]

1	Materials & Supplies	\$ 4,170	\$ -	\$ 4,170	\$ -	\$ 4,170
---	----------------------	----------	------	----------	------	----------

Erskine Creek Water Company
Summary of Earnings (Recorded and at Present Rates)
Test Year Ending December 31, 2024

Line #	Description	[1] Acct. No.	[2] W-5185 2018 GRC	[3] Reclassified Year Ended 12/31/20	[4] Reclassified Year Ended 12/31/21	[5] Reclassified Year Ended 12/31/22	[6] Estimated Year Ended 12/31/23	[7] Present Rates Test Year 12/31/24
Revenues								
1	Service Revenue	470						
2	General Metered Sales		\$ 825,058	\$ 913,043	\$ 887,976	\$ 906,339	\$ -	\$ -
3								
4	Private Fire Protection	see ECWC 39	4,942	5,768	4,892	6,152	5,378	5,378
5								
6	Customer Service Charges	see ECWC 37	-	-	-	-	578,766	578,766
7								
8	Customer Usage Charges	see ECWC 38	-	-	-	-	369,364	358,283
9	Total Usage Revenue		830,000	918,811	892,868	912,491	963,508	942,427
10	Other Revenue							
11	Finance Charges							
12	Other Revenue	480	-	167,742	191,080	99,576	99,427	99,427 based on 2022
13	TOTAL WATER REVENUES		830,000	1,086,553	1,083,948	1,012,067	1,052,935	1,041,854
Expenses (after reclassifications)								
14	Purchased Water	610	-	33,474	35,149	13,450	0	0
15	Purchased Power	615	56,142	65,426	69,332	86,968	73,691	71,480
16	Other Volume Related Expenses	618	7,089	5,197	2,782	1,685	-	-
17	Employee Labor	630	96,573	174,664	181,278	192,565	208,795	295,059
18	Materials	640	32,343	58,335	60,740	23,175	53,768	66,081
19	Contract Work	650	12,694	14,791	7,517	15,563	14,077	14,992
20	Transportation Expenses	660	28,425	28,092	36,403	44,489	40,441	43,070
21	Other Plant Maintenance	664	5,000	32,292	1,045	130	-	-
22	Office Salaries	670	82,646	157,139	164,117	159,363	142,008	146,268
23	Management Salaries	671	70,892	71,164	74,922	74,922	120,538	124,155
24	Employee Benefits	674	49,878	55,729	57,715	60,761	64,958	65,000
25	Uncollectibles Expense	676	4,268	4,985	1,801	5,251	4,468	4,758
26	Office Services & Rentals	678	32,291	25,552	29,093	29,093	31,360	31,360
27	Office Supplies & Expenses	681	29,638	53,866	55,119	47,678	58,610	62,420
28	Professional Services	682	7,367	3,989	3,975	4,390	4,609	4,908
29	Insurance	684	35,776	34,183	38,776	36,602	28,465	28,465
30	Regulatory Commission Expense	688	2,971	12,645	18,374	17,085	17,915	15,000
31	General Expenses	689	18,282	8,502	10,645	4,907	9,060	9,649
32	Capitalized Non-Payroll Expenses	800	-	-	-	-	-	-
	Subtotal - Operating Expense		570,275	840,035	848,783	818,469	872,763	982,665
33	Depreciation	403	29,670	40,717	50,007	57,937	57,437	89,098
34	Taxes other than Income		39,219	52,456	55,521	57,570	60,108	67,529
35	Income Taxes		53,403	32,479	31,155	13,837	23,798	(31,217)
36	TOTAL EXPENSES		692,567	965,687	985,466	947,813	1,014,106	1,108,075
37	OPERATING INCOME AFTER TAXES		\$ 137,433	\$ 120,866	\$ 98,482	\$ 64,254	\$ 38,829	\$ (66,221)

Erskine Creek Water Company
PUC Report Adjustment for Reclassifications
Test Year Ending December 31, 2024

Line #	[1] Description	[2] Acct. No.	[3] Recorded Year Ended 12/31/20	[4] Reclass	[5] Reclass	[6] Reclass	[7] Reclass	[8] Reclassified 12/31/20
2020								
Expenses								
1	Purchased Water	610	\$ 33,474		\$ -			\$ 33,474
2	Purchased Power	615	65,426					65,426
3	Other Volume Related Expenses	618	5,197					5,197
4	Employee Labor	630	174,664					174,664
5	Materials	640	58,335					58,335
6	Contract Work	650	14,791					14,791
7	Transportation Expenses	660	28,092					28,092
8	Other Plant Maintenance	664	32,292					32,292
9	Office Salaries	670	157,139	-				157,139
10	Management Salaries	671	71,164			-		71,164
11	Employee Benefits	674	55,729					55,729
12	Uncollectibles Expense	676	4,985					4,985
13	Office Services & Rentals	678	25,552				-	25,552
14	Office Supplies & Expenses	681	53,866				-	53,866
15	Professional Services	682	3,999	-				3,999
16	Insurance	684	34,183					34,183
17	Regulatory Commission Expense	688	12,645					12,645
18	General Expenses	689	8,502					8,502
19	Capitalized Non-Payroll Expenses	800						
20								
21	Subtotal - Operating Expense		\$ 840,035	\$ -	\$ -	\$ -	\$ -	\$ 840,035

Line #	[1] Description	[2] Acct. No.	[3] Recorded Year Ended 12/31/21	[4] Reclass	[5] Reclass	[6] Reclass	[7] Reclass	[8] Reclassified 12/31/21
2021								
Expenses								
1	Purchased Water	610	\$ 35,149		\$ -			\$ 35,149
2	Purchased Power	615	69,332					69,332
3	Other Volume Related Expenses	618	2,782			-		2,782
4	Employee Labor	630	181,278					181,278
5	Materials	640	60,740					60,740
6	Contract Work	650	7,517					7,517
7	Transportation Expenses	660	36,403					36,403
8	Other Plant Maintenance	664	1,045					1,045
9	Office Salaries	670	164,117	-				164,117
10	Management Salaries	671	74,922			-		74,922
11	Employee Benefits	674	57,715					57,715
12	Uncollectibles Expense	676	1,801					1,801
13	Office Services & Rentals	678	29,093				-	29,093
14	Office Supplies & Expenses	681	55,119				-	55,119
15	Professional Services	682	3,975	-				3,975
16	Insurance	684	38,776					38,776
17	Regulatory Commission Expense	688	18,374					18,374
18	General Expenses	689	10,645					10,645
19	Capitalized Non-Payroll Expenses	800						
20								
21	Subtotal - Operating Expense		\$ 848,783	\$ -	\$ -	\$ -	\$ -	\$ 848,783

Line #	[1] Description	[2] Acct. No.	[3] Recorded Year Ended 12/31/22	[4] Reclass	[5] Reclass	[6] Reclass	[7] Reclass	[8] Reclassified 12/31/22
2022								
Expenses								
1	Purchased Water	610	\$ 13,450		\$ -			\$ 13,450
2	Purchased Power	615	86,968					86,968
3	Other Volume Related Expenses	618	1,685			-		1,685
4	Employee Labor	630	192,565					192,565
5	Materials	640	23,175					23,175
6	Contract Work	650	15,563					15,563
7	Transportation Expenses	660	44,489					44,489
8	Other Plant Maintenance	664	130					130
9	Office Salaries	670	159,363	-				159,363
10	Management Salaries	671	74,922			-		74,922
11	Employee Benefits	674	60,761					60,761
12	Uncollectibles Expense	676	5,251					5,251
13	Office Services & Rentals	678	29,485				-	29,485
14	Office Supplies & Expenses	681	47,678				-	47,678
15	Professional Services	682	4,390	-				4,390
16	Insurance	684	36,602					36,602
17	Regulatory Commission Expense	688	17,085					17,085
18	General Expenses	689	4,907					4,907
19	Capitalized Non-Payroll Expenses	800						
20								
21	Subtotal - Operating Expense		\$ 818,469	\$ -	\$ -	\$ -	\$ -	\$ 818,469

Erskine Creek Water Company
Water Production
Test Year Ending December 31, 2024

Line #	Description	Ref:	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			2018 GRC	Year Ended 12/31/20	Year Ended 12/31/21	Year Ended 12/31/22	Year Ended 12/31/23	Year Ended 12/31/24	Present Rates Test Year 12/31/24
1	Total Water Pumped	ccf	223,589	293,759	284,918	251,106			
2	Total Water Purchased	ccf	-	-					
3	Total Water Production	ccf	223,589	293,759	284,918	251,106			
4	Total Water Sold { See ECWC 38 for 2023 and 24 }	ccf	187,833	256,806	269,687	228,524	209,866	203,570	
5	Unaccounted for Water	ccf	35,756	36,953	15,231	22,582			
6	Percentage	%	15.99%	12.58%	5.35%	8.99%			
7	Average of last 3 recorded years	%		8.97%	8.97%				8.97%
8	Unaccounted for Water	ccf					20,688	20,068	
9	Total Water Production Required	ccf					230,554	223,638	

Erskine Creek Water Company

Purchased Water

Test Year Ending December 31, 2024

Line #	Description	Ref:	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Year Ended 12/31/20	Year Ended 12/31/21	Year Ended 12/31/22	Year Ended 12/31/23	Year Ended 12/31/24	Year Ended 12/31/23	Present Rates Test Year 12/31/24
1	Purchased Water		-	33,474	35,149	13,450	\$0	\$0	\$0

The purchased water in 2022 was the cost to wheel water to serve the Dam project which has ended.

Erskine Creek Water Company
Purchased Power
 Test Year Ending December 31, 2024

	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Year Ended	Year Ended	Year Ended	Year Ended	Present Rates
Ref:	2018 GRC	12/31/20	12/31/21	12/31/22	12/31/23	12/31/24	Test Year
							12/31/24
1 Total Water Pumped in CCF's	223,589	293,759	284,918	251,106			
2 Total kWh Purchased				386,685			
3 kWh per CCF Pumped				1.54			
4 Average of Last 3 years							
5 Estimated kWh per CCF Pumped					1.54		1.54
6 Estimated Water to be Pumped					230,554		223,638
7 Total kWh to be Purchased					355,054		344,402
8 Estimated Cost per kWh					\$0.2075		\$0.2075
9 Estimated Cost to pump and move water					\$73,691		\$71,480

Costs of power for boosters

	<u>2020</u>		<u>2021</u>		<u>2022</u>		
	kWh	\$	kWh	\$	kWh	\$	
10 Jan					30,350	4,872	
11 Feb					28,890	5,927	
12 Mar					26,409	5,381	
13 Apr					29,020	5,853	
14 May					33,860	5,912	
15 Jun					36,952	8,398	
16 Jul					38,195	8,569	
17 Aug					39,309	8,451	
18 Sep					41,268	8,688	
19 Oct					34,708	8,257	
20 Nov					26,854	5,323	
21 Dec					20,870	4,625	
22 Total	-	\$0	-	\$0	386,685	\$80,256	-
23 Average						\$0.2075	

Ersine Creek Water Company
Other Volume Related Expenses
 Test Year Ending December 31, 2024

Line #	Description	Ref:	[1] 2018 GRC	[2] Year Ended 12/31/20	[3] Year Ended 12/31/21	[4] Reclassified Year Ended 12/31/21	[5] Reclassified Year Ended 12/31/22	[6] Year Ended 12/31/23	[7] Present Rates Test Year 12/31/24
1	Total Water to be Pumped	in CCF	223,589					230,554	223,638
2	Total Water to be Pumped	in ACRE FEET						529	513
3	To be Pumped From:								
	Well #1, Hwy 178							360	360
	Well #2, Hwy 178								
4	Well #3, Hwy 178							169	153
5	Total Water to be Pumped	in ACRE FEET						529	513
6	COST TO PUMP FROM WELL #1 #3 #5								
7	Total Pumped							529	513
8	Total annual cost							\$ -	\$ -
30	Grand Total Pumping Assessment Costs							\$ -	\$ -

Erskine Creek Water Company
Employee Labor
Test Year Ending December 31, 2024

Line #	Description	Ref:	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Year Ended 12/31/20	Year Ended 12/31/21	Year Ended 12/31/22	Year Ended 12/31/23	Year Ended 12/31/24	Year Ended 12/31/23	Present Rates Test Year 12/31/24
1	Recorded		\$174,664	\$181,278	\$192,565				
2	GRADE T3, D3 OPERATOR	js				\$ 104,894		\$ 108,041	
3	FIELD WORKER	cw				61,037		62,868	
4	FIELD WORKER	zb				42,864		44,150	
5	GRADE D1 OPERATOR	new						80,000	
6									
7	Sub-Total		174,664	181,278	192,565	208,795		295,059	
8	Employee Labor Charged to Construction								
9	Total Payroll		<u>\$ 174,664</u>	<u>\$ 181,278</u>	<u>\$ 192,565</u>	<u>\$ 208,795</u>		<u>\$ 295,059</u>	
10	Wage Increase Dates						<u>1/1/24</u>		
11	Percent Increase in base wages						<u>3.000%</u>		
12	Overtime & Callout						<u>0.000%</u>		
13	2023 Year Estimated Expense							<u>\$ 208,795</u>	
14	Total Test Year Expense							<u>\$ 295,059</u>	

Erskine Creek Water Company
Materials
Test Year Ending December 31, 2024

Line #	Description	Ref:	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Year Ended 12/31/20	Year Ended 12/31/21	Year Ended 12/31/22	Year Ended 12/31/23	Year Ended 12/31/24	Year Ended 12/31/23	Present Rates Test Year 12/31/24
1	Recorded		\$ 58,335	\$ 60,740	\$ 23,175				
2				ESC	ESC	ESC			
3				2019-20	2020-21	2021-22			
4	2020		\$ 58,335	1.014	1.070	1.065	\$ 67,406		
5	2021		\$ 60,740	1.070	1.065	1.065	\$ 69,216		
6	2022		\$ 23,175		1.065	1.065	\$ 24,681		
7	Average 2020-2022						53,768		
8	2023 Year Estimated Expense						\$ 53,768		
9	Test Year 2024								\$ 66,081

To estimate 2024 - average 2020 2021 and estimated 2023 (throw out 2022)

Thru 10/31/2023 account 640 Materials is \$51,350. Annualized to 12 months would be \$61,620.
2022 is an unusual year

10
11
12
13
14
15
16
17
18
19

Erskine Creek Water Company
Transportation Expenses
Test Year Ending December 31, 2024

Line #	Description	Ref:	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Year Ended 12/31/20	Year Ended 12/31/21	Year Ended 12/31/22	Year Ended 12/31/23	Year Ended 12/31/22	Year Ended 12/31/23	Present Rates Test Year 12/31/24
1	Recorded				\$ 28,092	\$ 36,403	\$ 44,489		
2									
3									
4									
5									
6									
7									
8									
9	Average 2020-2022						40,441		
10									
11	2023 Year Estimated Expense							\$ 40,441	
12									
13	Test Year 2024								\$ 43,070
14									

To estimate 2024 take 2023*1.065

Erskine Creek Water Company
Other Plant Maintenance
Test Year Ending December 31, 2024

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Year Ended 12/31/20	Year Ended 12/31/21	Year Ended 12/31/22	Year Ended 12/31/23	Year Ended 12/31/22	Year Ended 12/31/23	Present Rates Test Year 12/31/24

1	Recorded	\$ 32,292	\$ 1,045	\$ 130				
---	----------	-----------	----------	--------	--	--	--	--

	ESC 2019-20	ESC 2020-21	ESC 2021-22
2020	1.014	1.070	1.065
2021		1.070	1.065
2022			1.065

Average 2020-2022				12,881	
-------------------	--	--	--	--------	--

2023 Year Estimated Expense				\$ -	
-----------------------------	--	--	--	------	--

Test Year 2024				\$ -	
----------------	--	--	--	------	--

Erskine Creek Water Company
Employee Benefits
 Test Year Ending December 31, 2024

Line #	Description	Ref:	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Year Ended	Year Ended	Year Ended	Year Ended	Year Ended	Year Ended	Present Rates
			12/31/20	12/31/21	12/31/22	12/31/23	12/31/24	12/31/23	Test Year
									12/31/24
1	Recorded		\$ 55,729	\$ 57,715	\$ 60,761				
			ESC	ESC	ESC				
			2019-20	2020-21	2021-22				
			1.014	1.070	1.065	\$ 64,395			
		2020	\$ 55,729	1.070	1.065	\$ 65,769			
		2021	\$ 57,715	1.070	1.065	\$ 64,710			
		2022	\$ 60,761	1.065	1.065				
						<u>64,958</u>			
	Average 2020-2022					<u>64,958</u>			
	2023 Year Estimated Expense					\$ <u>64,958</u>			
	Test Year 2024					\$ <u>65,000</u>			

Erskine Creek Water Company
Office Services & Rentals
Test Year Ending December 31, 2024

Line #	Description	Ref:	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Year Ended 12/31/20	Year Ended 12/31/21	Year Ended 12/31/22	Year Ended 12/31/23	Year Ended 12/31/24	Year Ended 12/31/23	Present Rates Test Year 12/31/24

1 Recorded \$ 25,552 \$ 29,093 \$ 29,485

	ESC 2019-20	ESC 2020-21	ESC 2021-22
2020	\$ 25,552	1,070	1,065
2021	\$ 29,093	1,070	1,065
2022	\$ 29,485		1,065

Average 2020-2022

31,360

2023 Year Estimated Expense

\$ 31,360

Test Year 2024 (See calc below)

\$ 31,360

Yard Rental	\$ 17,400
Refuse	2,935
Tel-Tec	480
Pitney Bowes	3,009
Media Com	2,603
Other	4,933
	<u>\$ 31,360</u>

\$ 31,360

Erskine Creek Water Company
Office Supplies & Expenses
Test Year Ending December 31, 2024

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Year Ended	Year Ended	Year Ended	Year Ended	Year Ended	Year Ended	Present Rates
		12/31/20	12/31/21	12/31/22	12/31/22	12/31/23	12/31/23	Test Year
								12/31/24

1 Recorded \$ 53,866 \$ 55,119 \$ 47,678

	ESC	ESC	ESC
	2019-20	2020-21	2021-22
2020	1.014	1.070	1.065
2021	\$ 53,866	\$ 62,242	\$ 62,811
2022	\$ 55,119	\$ 62,811	\$ 50,777
	\$ 47,678		

Average 2020-2022 \$ 58,610

2023 Year Estimated Expense \$ 58,610

Test Year 2024 To estimate 2024 take 2023*1.065 \$ 62,420

Erskine Creek Water Company
Professional Services
Test Year Ending December 31, 2024

Line #	Description	Ref:	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Year Ended 12/31/20	Year Ended 12/31/21	Year Ended 12/31/22	Year Ended 12/31/23	Year Ended 12/31/24	Year Ended 12/31/23	Present Rates Test Year 12/31/24

1 Recorded \$ 3,999 \$ 3,975 \$ 4,390

	ESC 2019-20	ESC 2020-21	ESC 2021-22
2020	\$ 3,999	1,070	1,065
2021	\$ 3,975	1,070	1,065
2022	\$ 4,390		1,065

Average 2020-2022

4,609

2023 Year Estimated Expense

\$ 4,609

Test Year 2024

To estimate 2024 take 2023*1.065

\$ 4,908

Erskine Creek Water Company

Insurance

Test Year Ending December 31, 2024

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Ref:				Year Ended 12/31/23	Present Rates Test Year 12/31/24
1								
2	General Liability & vehicle						\$19,053	19,053
3	Workers Compensation			784.33 per month			\$9,412	9,412
4	Earthquake							0
5	Total			\$ 34,183	\$ 38,776	\$ 36,602	\$28,465	\$28,465

Erskine Creek Water Company
Regulatory Commission Expense
Test Year Ending December 31, 2024

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]
	Ref:	Year Ended 12/31/20	Year Ended 12/31/21	Year Ended 12/31/22	Year Ended 12/31/23	Year Ended 12/31/24	Present Rates Test Year 12/31/23	Present Rates Test Year 12/31/24

1 Recorded \$ 12,645 \$ 18,374 \$ 17,085

	ESC 2019-20	ESC 2020-21	ESC 2021-22
2020	1.014	1.070	1.065
	\$ 12,645	\$ 18,374	\$ 14,611
2021	1.070	1.065	1.065
	\$ 18,374	\$ 20,938	\$ 18,196
2022	1.065	1.065	1.065
	\$ 17,085		

Average 2020-2022

17,915

2023 Year Estimated Expense

\$ 17,915

Test Year 2024

To estimate 2024 take 2023*1.065

\$ 15,000

GRC (3 yr amortization)	\$ 18,000	\$ 6,000
Balancing Account	-	
CPI	1,500	
Other	7,500	
	<u>\$ 15,000</u>	

Erskine Creek Water Company
Payroll Tax Expenses
Test Year Ending December 31, 2024

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Amount				Year Ended	Present Rates	Test Year
						12/31/23	12/31/24	
FICA TAX EXPENSE								
		# of Empl	2023	2024				
			estimated	test yr				
1	Employee Labor	3	\$ 208,795	\$ 295,059				
2	Office Salaries	3	142,008	146,268				
3	Management Salaries	2	120,538	124,155				
			\$ 471,341	\$ 565,482				
	Less - over limit		\$ 471,341	\$ 565,482				
4	Tax Rate					6.200%		
5	Test Year FICA Taxes						\$ 29,223	\$ 35,060
MEDICARE TAX EXPENSE								
		# of Empl	2023	2024				
			estimated	test yr				
1	Employee Labor	3	\$ 208,795	\$ 295,059				
2	Office Salaries	3	\$ 142,008	\$ 146,268				
3	Management Salaries	2	\$ 120,538	\$ 124,155				
			\$ 471,341	\$ 565,482				
	Less - over limit		\$ -	\$ -				
			\$ 471,341	\$ 565,482				
4	Tax Rate					1.450%		
5	Test Year FICA Taxes						\$ 6,834	\$ 8,199
FEDERAL UNEMPLOYMENT INSURANCE								
6	Total Wages		\$ 471,341	\$ 565,482				
7	Wages over Maximum	\$ 7,000	(415,341)	(509,482)				
8	Taxable Wages		\$ 56,000	\$ 56,000				
9	Tax Rate		8			0.600%		
10	Test Year FUI Taxes						\$ 336	\$ 336
STATE UNEMPLOYMENT INSURANCE								
11	Total Wages		\$ 471,341	\$ 565,482				
12	Wages over Maximum	\$ 7,000	(415,341)	(509,482)				
13	Taxable Wages		\$ 56,000	\$ 56,000				
14	Tax Rate		8			3.400%		
15	Test Year SUI Taxes						\$ 1,904	\$ 1,904
	Total Payroll Taxes						\$ 38,297	\$ 45,499

Erskine Creek Water Company
Service Charge Revenue
Test Year Ending December 31, 2024

Line #	Description	[1] Service Charge Rate	[2] Average 2023 Customers	[3] Average 2024 Customers	[4] Annual number of 2023 bills [2] * 6	[5] Annual number of 2024 bills [3] * 6	[6] Estimated Year Ended 12/31/23 [1] * [4]	[7] Present Rates Test Year 12/31/24 [1] * [5]	
	5/8" X 3/4"	\$ 65.15	1,050	1,050	6,300	6,300	\$ 410,445	\$ 410,445	
	3/4"	\$ 97.75	10	10	60	60	5,865	5,865	
	1"	\$ 162.91	23	23	138	138	22,482	22,482	
	1 1/2"	\$ 325.82	30	30	180	180	58,648	58,648	
	2"	\$ 521.32	16	16	96	96	50,047	50,047	
	3"	\$ 977.46	2	2	12	12	11,730	11,730	
	4"	\$ 1,629.11	2	2	12	12	19,549	19,549	
Total							<u>\$ 578,766</u>	<u>\$ 578,766</u>	
		From AL #105							
		[8] No of Customers 01/01/23	[9] 2023 additions	[10] No of Customers 12/31/23	[11] 2024 additions	[12] No of Customers 12/31/24	[13] [8] + [10] / 2 Average 2023	[14] [10] + [12] / 2 Average 2024	
	5/8" X 3/4"	1,050	0	1,050	0	1,050	1,050	1,050	
	3/4"	10	0	10	0	10	10	10	
	1"	23	0	23	0	23	23	23	
	1 1/2"	30		30		30	30	30	
	2"	16		16		16	16	16	
	4"	2		2		2	2	2	
	6"	2	0	2	0	2	2	2	
Total		<u>1,133</u>	<u>0</u>	<u>1,133</u>	<u>0</u>	<u>1,133</u>	<u>1,133</u>	<u>1,133</u>	

Erskine Creek Water Company
Commodity Charge Revenue
Test Year Ending December 31, 2024

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
		Year Ended 12/31/20	Year Ended 12/31/21	Year Ended 12/31/22	estimated Year Ended 12/31/23	Test Year Ended 12/31/24	AL No XX Present rate per ccf	Estimated Year Ended 12/31/23	Present Rates Test Year 12/31/24
	Total water sold (ccf)	256,806	269,687	228,524					
	Less: sold to Army Corp for Dam Project			(17,916)					
	Total water sold (ccf)	256,806	269,687	210,608					
	Average no. of connections	1,125	1,126	1,137					
	Average use per connection (ccf)	228.27	239.51	185.23					
	3-yr average use per connection (ccf)				185.23	185.23			
	Estimated average no. of connections [see service charge calcs]				1,133	1,133			
	Estimated total water sold (ccf)				209,866	209,866			
							AL No 105 Present rate per ccf		
	2023 Estimated total water sold (ccf)				209,866		\$ 1.760	\$ 369,364	
	2024 Estimated total water sold (ccf) [3% less than 2023]					203,570	\$ 1.760		\$ 358,283

	[9]	[10]	[11]
	Year Ended 12/31/20	Year Ended 12/31/21	Year Ended 12/31/22
[FROM CPUC REPORT SCH D-7]			
Active Service Connections (boy)	1,138	1,111	1,141
Less: Private Fire Connections	0	0	0
Active Service Connections exc'l fire (boy)	1,138	1,111	1,141
Active Service Connections (eoy)	1,111	1,141	1,133
Less: Private Fire Connections	0	0	0
Active Service Connections exc'l fire (eoy)	1,111	1,141	1,133
AVERAGE CONNECTIONS	1,125	1,126	1,137

Erskine Creek Water Company
Private Fire Service Charge Revenue
Test Year Ending December 31, 2024

Line #	Description	[1] Service Charge Rate	[2] Average 2023 Customers	[3] Average 2024 Customers	[4] Annual number of 2023 bills [2] * 6	[5] Annual number of 2024 bills [3] * 6	[6] Esitimated Year Ended 12/31/23 [1] * [4]	[7] Present Rates Test Year 12/31/24 [1] * [5]
	3"	\$ 54.87	3	3	18	18	\$ 988	\$ 988
	4"	\$ 73.16	2	2	12	12	878	878
	6"	\$ 109.74	4	4	24	24	2,634	2,634
	8"	\$ 146.32	1	1	6	6	878	878
Total							<u>\$ 5,378</u>	<u>\$ 5,378</u>

	[8] No of Customers 01/01/23	[9] 2023 additions	[10] No of Customers 12/31/23	[11] 2024 additions	[12] No of Customers 12/31/24	[13] [8] + [10] / 2 Average 2023	[14] [10] + [12] / 2 Average 2024
3"	3	-	3	-	3	3	3
4"	2	-	2	-	2	2	2
6"	4	-	4	-	4	4	4
8"	1	-	1	-	1	1	1
Total	<u>10</u>	<u>0</u>	<u>10</u>	<u>0</u>	<u>10</u>	<u>10</u>	<u>10</u>

	[15] No of Connections 12/31/23	[16] No of Private Fire Connections 12/31/23
5/8" X 3/4"	1,050	
3/4"	10	
1"	23	
1 1/2"	30	
2"	16	
3"	2	3
4"	2	2
6"	0	4
8"	0	1
Total	<u>1,133</u>	<u>10</u>

Erskine Creek Water Company
 Test Year Ending December 31, 2024
 Water Usage

Line #	Description	[1] Factor Or Reference	[2] (in CCF) Water Usage	[3] Last 12 Months Water Usage Total
1	January, 2019			
2	February			
3	March			
4	April			
5	May			
6	June			
7	July			
8	August			
9	September			
10	October			
11	November			
12	December, 2019			
13	TOTAL		<u>0</u>	
14	January, 2020			
15	February		25,464	
16	March			
17	April		26,299	
18	May			
19	June		42,981	
20	July			
21	August		56,369	
22	September			
23	October		58,344	
24	November			
25	December, 2020		47,349	
26	TOTAL		<u>256,806</u>	
27	January, 2021			
28	February		32,875	
29	March			
30	April		29,306	
31	May			
32	June		41,120	
33	July			
34	August		60,485	
35	September			
36	October		59,422	
37	November			
38	December, 2021		46,479	
39	TOTAL		<u>269,687</u>	
40	January, 2022			269,687
41	February		27,424	264,236
42	March			264,236
43	April		24,272	259,202
44	May			259,202
45	June		38,446	256,528
46	July			256,528
47	August		47,851	243,894
48	September			243,894
49	October		51,599	236,071
50	November			236,071
51	December, 2022		38,932	228,524
52	TOTAL		<u>228,524</u>	
53	January, 2023			
54	February			
55	March			
56	April			
57	May			
58	June			
59	July			
60	August			
61	September			
62	October			
63	November			
64	December, 2023			
65	TOTAL		<u>0</u>	

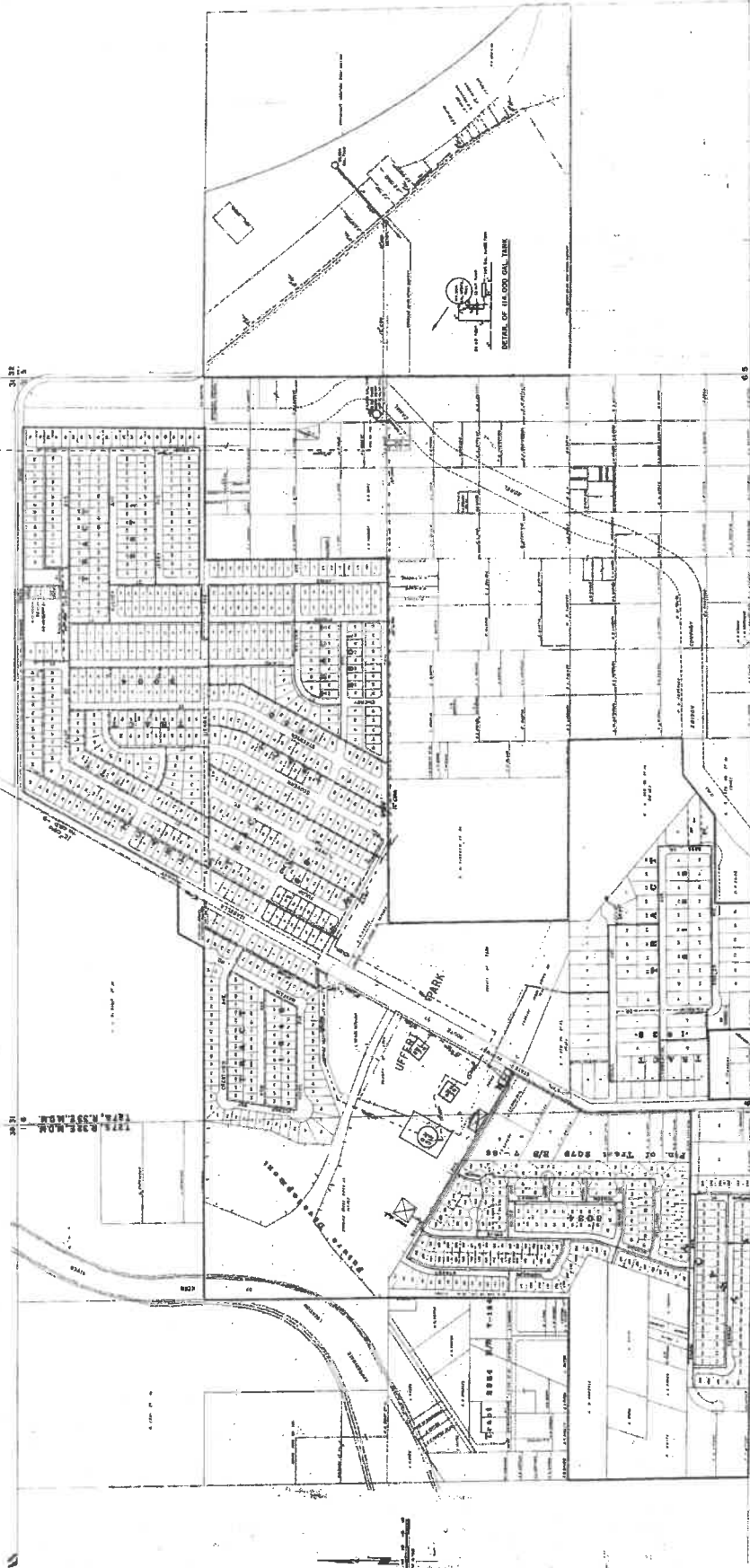
Erskine Creek Water Company
Capital ratio calculation
Test Year Ending December 31, 2024

Line #	Description	[1] As of 12/31/2023	[2] As of 12/31/2024	[3] Average for t/y 2024	[4] Amount	[5] Percentage	Rate	[6] Weighted Average
	Long Term Debt	\$ 173,684	\$ 168,001	\$ 170,843				
	Average Rate Base for the 2024 test year				\$ 1,340,890			
	Attributable to Long Term Debt				\$ 170,843	13%	8.25%	1.07%
	Attributable to Equity				1,170,047	87%	10.70%	9.31%
	Total				\$ 1,340,890	100%		10.38%

Return on equity is based on the following:

ECWC notes that the CPUC has established a range for Class C and D size utilities. The difference in the spread between the top and bottom number is 1.1%. The average would be in the middle or one half of 1% above the bottom. Further, in the letter issued March 17, 2023 by the Division of Water and Audits, and the Utility Audit, Finance & Compliance Branch the average class B rate of return was identified as 9.33%. ECWC believes that it has demonstrated by its operational history and exemplary customer service that it deserves a return at the high end of the range, not the midpoint of the Class C utilities. Therefore, ECWC has used the high end of the range to determine its requested return on equity. (10.70%) as superseded by the Rate of Margin.

ERSKINE CREEK WATER COMPANY
Kern county California



Scale: 1" = 100'

Legend:
--- Water Main
--- Valve
--- Hydrant

Advice Letters filed by ECWC

Advice Letter Number	Tier	Date Filed	Subject	Date Closed	Effective Date	Disposition
46		6/28/1999	Impose a one-time surcharge to offset the expenses paid to the Dept. of Health Services.	7/16/1999	7/20/1999	Accepted
48-W		8/30/1999	Revise Sch. 4, Private Fire Protection Service, to correct the two-month water rate, and to update utility's tariff schedule	10/13/1999	10/11/1999	Accepted
47		8/9/1999	Compliance filing for a general rate increase pursuant to Resolution W-4164, dated August 5, 1999.	8/13/1999	8/14/1999	Accepted
49		12/15/1999	To recover DHS fees through a one-time surcharge	12/28/1999	1/16/2000	Accepted
50		10/18/2000	Add a one-time surcharge to recover expenses for DHS fees and EPA's water testing costs for the period July 1/99 thru	11/28/2000	11/27/2000	Accepted
51		10/18/2000	Add a one-time surcharge to recover expenses for DHS fees and EPA's water testing costs for the period July 1/99 thru	11/17/2000		Rejected
52		10/19/2000	To modify the interest on deposits in compliance with Resolution W-4177, dated December 16, 1999.	11/22/2000	11/28/2000	Accepted
53		10/23/2000	To offset increase in the Consumer Price Index.	11/28/2000	12/4/2000	Accepted
54		3/22/2001	Compliance filing to implement the surcharge pursuant to Resolution W-4251, dated March 15, 2001.	3/27/2001	3/27/2001	Accepted
55		4/3/2001	Impose a one-time surcharge to recover the Dept. of Health Services fees and water testing expenses.	5/3/2001	5/7/2001	Accepted
56		11/6/2001	To recover DHS fees through a one-time surcharge.	12/14/2001	12/18/2001	Accepted
57		11/6/2001	To revise Form 3, Bill for Service, and the Annual Bill Insert.	12/10/2001	12/5/2001	Accepted
58		2/25/2002	To add a one-time surcharge to recover the Dept. of Health Services fees and water testing expenses resulting from EP	3/22/2002	3/28/2002	Accepted
59		3/22/2002	Offset increase in Consumer Price Index for 2001.	4/11/2002	4/22/2002	Accepted
60		4/25/2002	To recover DHS offset fees through a one-time surcharge	9/18/2002	9/18/2002	Accepted
61		2/21/2003	Compliance to establish Water Quality and DHS User Fees Memorandum Accounts, and to add a one-time surcharge	3/3/2003	3/5/2003	Accepted
62		6/26/2003	To increase its rates to recover increased purchased power costs through a one-time surcharge.	3/5/2004		Rejected
63		6/26/2003	Offset increase for Consumer Price Index for 2002.	8/1/2003	7/30/2003	Accepted
64		2/23/2005	To recover DHS fees and water testing costs through a one-time surcharge.	4/29/2005	4/26/2005	Signed
65		4/7/2005	Add a one-time surcharge to recover the DHS fees and water testing expenses.	6/22/2005	6/21/2005	Signed
66		4/11/2005	Offset increase in the Consumer Price Index for 2004.	6/9/2005	6/7/2005	Accepted
67		2/8/2006	Add a one-time surcharge to recover expenses for Dept. of Health Services fees and water testing	3/8/2006	3/10/2006	Accepted
68		2/8/2006	Offset increase in Consumer Price Index for 2005.	2/24/2006		Rejected
69		3/22/2006	Compliance filing to implement the interim general rate increase pursuant to Resolution W-4588 dated March 15, 200	3/24/2006	3/27/2006	Accepted
70-W		7/27/2006	Compliance filing to implement a general rate increase and update tariff book pursuant to Resolution W-4608 dated J.	8/1/2006	8/1/2006	Accepted
71		1/16/2007	Add a one-time surcharge to recover expenses for Department of Health Services fees.	3/9/2007	3/7/2009	Accepted
72-W		1/25/2007	To approve a rate base offset for a water main replacement project per Resolution W-4579.	4/17/2007	4/17/2007	Signed
73		6/30/2008	To offset the increase in the Consumer Price Index increase for 2007.	7/28/2008	7/28/2008	Accepted
74-W		6/15/2009	Increase its rates through the Consumer Price Index for 2008 and to revise Schedule UF, User Fee.	7/3/2009	6/30/2009	Accepted
75-W		10/9/2009	To recover Department of Public Health fees through a two-time surcharge.	12/15/2009	12/14/2009	Accepted
76-W		6/9/2010	Offset increase in the Consumer Price Index for 2009.	6/18/2010	6/18/2010	Accepted
77-W		8/30/2010	Revise the Preliminary Statement to include the establishment of various memorandum and balancing accounts.	9/8/2010	9/7/2010	Accepted
78-W		10/5/2010	Implement a two-time surcharge to recover the expenses for the CA Dept. of Public Health fees.	10/26/2010	11/8/2010	Accepted
79-W		10/6/2011	Implement a surcharge to recover the CA Dept. of Health annual water-system fees; offset increase in the Consumer P	11/21/2011	11/21/2011	Accepted
80-W		2/8/2012	Request for a general rate increase	7/26/2012	7/28/2012	Signed

81-W	11/19/2012	Implement a three-time surcharge to recover the California Department of Public Health annual water system fees for	12/19/2012	1/1/2013	Accepted
82-W	11/20/2012	Increase rates for escalation year 2013	3/26/2013	1/1/2013	Accepted
83-W	10/11/2013	Add Surcharge for CDPH Fees	11/8/2013	11/7/2013	Accepted
84-W	10/21/2013	Add Facilities Fees	11/8/2013	11/7/2013	Accepted
85-W	10/31/2013	Clarify Service Area Boundaries Including Kernvale Mutual Water Company	11/21/2013	11/21/2013	Accepted
86	7/31/2014	2013 CPI-U Increase (1.5%)	8/25/2014	7/31/2014	Accepted
87	9/4/2014	Add Rule 14.1 (Voluntary Conservation)	9/25/2014	9/4/2014	Accepted
88	10/22/2014	Add Conservation Lost Revenue and Expenses Memo Accounts	11/12/2014	9/25/2014	Accepted
89	6/30/2015	2014 CPI-U Increase (0.8%)	7/21/2015	6/30/2015	Accepted
90	12/22/2015	Update User Fee Schedule per Res. M-4828	1/12/2016	1/1/2016	Accepted
91-W	1/4/2017	Update User fee in compliance with Res. M-4830	1/27/2017	1/1/2017	Accepted
92-W	6/7/2017	2016 CPI Adjustment (2.1%)	7/20/2017	6/7/2017	Accepted
93	12/19/2017	Update User Fee in Compliance with Res. M-4832	1/18/2018	1/1/2018	Accepted
94-W	6/26/2018	2017 CPI Adjustment (2.1%)	7/17/2018	6/26/2018	Accepted
95-W	7/20/2018	GRC for Test Year 2018	3/1/2019	2/26/2019	Accepted
96-W	8/30/2018	Updating Form No. 3	10/10/2018	8/30/2018	Accepted
97	3/8/2019	New Tariff Page of Schedule UF, Surcharge to Fund PUC Reimbursement Fee	3/22/2019	4/1/2019	Accepted
98	1/6/2020	Updating Rules	9/29/2020	2/1/2020	Accepted
99	4/8/2020	COVID-19 Turn-Off Avoidance and CEMA Activation	5/1/2020	3/4/2020	Accepted
100	8/4/2020	2020 Reimbursement Fee	9/22/2020	10/1/2020	Accepted
101	8/24/2020	2019 CPI Adjustment	10/9/2020	8/24/2020	Accepted
102	6/18/2021	Consumer Protections	6/30/2021	7/1/2021	Accepted
103	9/16/2021	2020 CPI	11/5/2021	9/16/2021	Accepted
104	2/2/2022	RBO Various Plant Items	11/10/2022		Withdrawn
105	11/8/2022	2021 CPI	4/4/2023	11/8/2022	Accepted
106	1/24/2023	Reimbursement Fee	1/30/2023	1/1/2023	Accepted

CALIFORNIA PUBLIC UTILITIES COMMISSION
UTILITIES DIVISION

DETERMINATION
OF
STRAIGHT-LINE REMAINING LIFE
DEPRECIATION ACCRUALS

STANDARD PRACTICE U-4

SAN FRANCISCO, CALIFORNIA

Revised January 3, 1961

ERSKINE CREEK WATER COMPANY
DEPRECIATION RATE CALCULATION
THRU 12/31/22

ACCOUNT NUMBER (A)	DESCRIPTION (B)	GROSS PLANT 12/31/2022 (C)	ESTIMATED SALVAGE (D)	DEPN RESERVE 12/31/2022 (E)	NET BALANCE 12/31/2022 (F)=(C)-(E)	AVERAGE SERVICE LIFE (G)	PROBABLE SERVICE LIFE (H)	AVERAGE LIFE (I)	REMAINING LIFE (J)	ANNUAL ACCRUAL (F)/(J) (K)	ANNUAL RATE % (L)
304	STRUCTURES	4,675	0	4,207	468	30			9	52	1.11%
307	WELLS	262,307	0	114,428	147,879	30			17	8,699	3.32%
317	OTHER WATER SOURCE	134,403	0	94,773	39,630	25			10	3,963	2.95%
311	PUMPING EQUIP	0	0	0	0	20			0	0	
320	WATER TREATMENT PLANT	301	0	265	36	20			2	18	5.98%
330	RES., TANKS & STNDPIPES	286,100	0	25,702	260,398	40			36	7,233	2.53%
331	MAINS	813,528	0	246,219	567,309	40			27	21,011	2.58%
333	SERVICES	63,864	0	63,864	0	20			2	0	0.00%
334	METERS	105,866	0	54,433	51,433	20			2	0	0.00%
335	HYDRANTS	10,126	0	5,930	4,196	20			9	5,715	5.40%
339	OTHER EQUIP	140,434	0	35,110	105,324	40			24	175	1.73%
340	OFFICE FURN & EQUIP	51,796	0	19,842	31,954	10			6	17,554	12.50%
341	TRANSPORTATION EQUIP	202,723	0	168,173	34,550	10			6	5,326	10.28%
	TOTAL	2,076,123	0	832,946	1,243,177	8			2	17,275	8.52%
301	ORGANIZATION	0	0	0	0						
303	LAND	30,836	0	30,836	0						
	GRAND TOTAL	2,106,959	0	832,946	1,274,013						4.19%

ERSKINE CREEK WATER COMPANY, INC.
 PLANT AGING SCHEDULE

LAST FULL YEAR

2022

STRUCTURES
304

YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	
2022	0.5				29.5	-	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2021	1.5				28.5	-	B. PORTION SURVIVING AND REMAINING LIFE TAKEN FROM SELECTED SURVIVOR
2020	2.5				27.5	-	CURVE OF:
2019	3.5				26.6	-	SOLUTION #
2018	4.5				25.6	-	TYPE: IOWA S1
2017	5.5				24.7	-	TOTAL SERVICE LIFE OF ORIGINAL GROUP =A.S.L.= 30 YRS
2016	6.5				23.8	-	
2015	7.5				23.0	-	
2014	8.5				22.1	-	
2013	9.5				21.3	-	
2012	10.5				20.6	-	
2011	11.5				19.8	-	C. IF AGE DATA AVAIL. OMIT COLS. (2)&(3) AND ENTER DIRECTLY IN COL. (4). IF AGE DISTRIBUTION NOT AVAILABLE, COL (4) MAY BE TAKEN AS COL (2)*(3).
2010	12.5				19.1	-	
2009	13.5				18.4	-	
2008	14.5				17.7	-	
2007	15.5				17.1	-	
2006	16.5				16.4	-	
2005	17.5				15.8	-	
2004	18.5				15.3	-	
2003	19.5				14.7	-	
2002	20.5				14.1	-	D. COMPOSITE REMAINING LIFE =
2001	21.5				13.6	-	TOTAL COL (6)/
2000	22.5				13.1	-	TOTAL COL (4)
1999	23.5				12.6	-	=
1998	24.5				12.1	-	9.00
1997	25.5				11.6	-	
1996	26.5				11.2	-	E. USE:
1995	27.5				10.7	-	9
1994	28.5				10.3	-	F. ACTUAL PLANT BALANCE (IF DIFF FROM TOTAL OF COL. (4):
1993	29.5				9.9	-	
1992	30.5				9.4	-	
PRIOR				4,675	9.0	42,075	
TOTALS				4,675		42,075	

ERSKINE CREEK WATER COMPANY, INC.
 PLANT AGING SCHEDULE

**WELLS
307**

YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	A. GROSS ADDITIONS TAKEN FROM . . . SEE NOTE C
2022	0.5				29.5	-	B. PORTION SURVIVING
2021	1.5				28.5	-	AND REMAINING
2020	2.5				27.5	-	LIFE TAKEN FROM
2019	3.5				26.6	-	SELECTED SURVIVOR
2018	4.5				25.6	-	CURVE OF:
2017	5.5				24.7	-	SOLUTION #
2016	6.5				23.8	-	TYPE: IOWA S1
2015	7.5				23.0	-	TOTAL SERVICE LIFE
2014	8.5				22.1	-	OF ORIGINAL GROUP
2013	9.5				21.3	-	=A.S.L.= 30 YRS
2012	10.5				20.6	-	
2011	11.5			162,355	19.8	3,214,629	C. IF AGE DATA AVAIL.
2010	12.5				19.1	-	OMIT COLS. (2)&(3)
2009	13.5				18.4	-	AND ENTER DIRECTLY
2008	14.5				17.7	-	IN COL. (4). IF
2007	15.5				17.1	-	AGE DISTRIBUTION
2006	16.5				16.4	-	NOT AVAILABLE, COL
2005	17.5				15.8	-	(4) MAY BE TAKEN
2004	18.5				15.3	-	AS COL (2)*(3).
2003	19.5			9,117	14.7	134,020	
2002	20.5				14.1	-	D. COMPOSITE REMAINING
2001	21.5				13.6	-	LIFE =
2000	22.5				13.1	-	TOTAL COL (6)/
1999	23.5				12.6	-	TOTAL COL (4)
1998	24.5				12.1	-	=
1997	25.5			29,693	11.6	344,439	
1996	26.5			31,025	11.2	347,480	
1995	27.5			25,468	10.7	272,508	E. USE: 17
1994	28.5				10.3	-	F. ACTUAL PLANT
1993	29.5				9.9	-	BALANCE (IF DIFF
1992	30.5				9.4	-	FROM TOTAL OF
PRIOR				4,649	9.0	41,841	COL. (4):
TOTALS				262,307		4,354,916	

PUMPING EQUIPMENT
311

YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	
2022	0.5				19.5	-	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2021	1.5			-	18.5	-	B. PORTION SURVIVING AND REMAINING LIFE TAKEN FROM
2020	2.5			-	17.6	-	LIFE TAKEN FROM SELECTED SURVIVOR
2019	3.5			-	16.6	-	CURVE OF:
2018	4.5				15.7	-	SOLUTION #
2017	5.5				14.9	-	TYPE: IOWA S1
2016	6.5				14.1	-	TOTAL SERVICE LIFE OF ORIGINAL GROUP
2015	7.5				13.3	-	=A.S.L.= 20 YRS
2014	8.5				12.6	-	
2013	9.5				11.9	-	
2012	10.5				11.3	-	
2011	11.5				10.7	-	C. IF AGE DATA AVAIL. OMIT COLS. (2)&(3) AND ENTER DIRECTLY IN COL. (4). IF AGE DISTRIBUTION NOT AVAILABLE, COL (4) MAY BE TAKEN AS COL (2)*(3).
2010	12.5				10.1	-	
2009	13.5				9.5	-	
2008	14.5				9.0	-	
2007	15.5				8.5	-	
2006	16.5				8.0	-	
2005	17.5				7.5	-	
2004	18.5				7.1	-	
2003	19.5				6.6	-	
2002	20.5				6.2	-	D. COMPOSITE REMAINING LIFE =
2001	21.5				5.8	-	TOTAL COL (6)/
2000	22.5				5.4	-	TOTAL COL (4)
1999	23.5				5.1	-	= #DIV/0!
1998	24.5				4.7	-	
1997	25.5				4.3	-	
1996	26.5				4.0	-	E. USE:
1995	27.5				3.7	-	
1994	28.5				3.3	-	F. ACTUAL PLANT BALANCE (IF DIFF FROM TOTAL OF COL. (4):
1993	29.5				3.0	-	
1992	30.5				2.7	-	
PRIOR					1.5	-	
TOTALS				-		-	

ERSKINE CREEK WATER COMPANY, INC.
PLANT AGING SCHEDULE

**OTHER WATER
SOURCE PLANT
317**

YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2022	0.5				24.5	-	B. PORTION SURVIVING AND REMAINING LIFE TAKEN FROM SELECTED SURVIVOR
2021	1.5				23.6	-	CURVE OF:
2020	2.5				22.8	-	SOLUTION #
2019	3.5				21.9	-	TYPE: IOWA R2
2018	4.5				21.0	-	TOTAL SERVICE LIFE OF ORIGINAL GROUP =A.S.L.= 25 YRS
2017	5.5				20.2	-	
2016	6.5				19.3	-	
2015	7.5				18.5	-	
2014	8.5			18,150	17.7	321,255	
2013	9.5			11,995	16.9	202,716	
2012	10.5				16.1	-	
2011	11.5				15.4	-	C. IF AGE DATA AVAIL. OMIT COLS. (2)&(3) AND ENTER DIRECTLY IN COL. (4). IF AGE DISTRIBUTION NOT AVAILABLE, COL (4) MAY BE TAKEN AS COL (2)*(3).
2010	12.5				14.6	-	
2009	13.5				13.9	-	
2008	14.5				13.2	-	
2007	15.5				12.5	-	
2006	16.5			55,500	11.8	654,900	
2005	17.5				11.1	-	
2004	18.5				10.5	-	
2003	19.5				9.9	-	
2002	20.5				9.3	-	D. COMPOSITE REMAINING LIFE =
2001	21.5				8.7	-	TOTAL COL (6)/
2000	22.5				8.2	-	TOTAL COL (4)
1999	23.5				7.7	-	=
1998	24.5				7.2	-	10.34
1997	25.5				6.7	-	
1996	26.5				6.2	-	E. USE: 10
1995	27.5				5.8	-	
1994	28.5				5.4	-	F. ACTUAL PLANT BALANCE (IF DIFF FROM TOTAL OF COL. (4):
1993	29.5				5.0	-	
1992	30.5			1,579	4.7	7,421	
PRIOR				47,179	4.3	202,870	
TOTALS				134,403		1,389,162	

WATER TREATMENT PLANT 320

YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2022	0.5				19.5	-	B. PORTION SURVIVING
2021	1.5				18.7	-	AND REMAINING
2020	2.5				17.8	-	LIFE TAKEN FROM
2019	3.5				16.9	-	SELECTED SURVIVOR
2018	4.5				16.1	-	CURVE OF:
2017	5.5				15.2	-	SOLUTION #
2016	6.5				14.4	-	TYPE: IOWA R2
2015	7.5				13.6	-	TOTAL SERVICE LIFE
2014	8.5				12.8	-	OF ORIGINAL GROUP
2013	9.5				12.1	-	=A.S.L.= 20 YRS
2012	10.5				11.3	-	
2011	11.5				10.6	-	C. IF AGE DATA AVAIL.
2010	12.5				9.9	-	OMIT COLS. (2)&(3)
2009	13.5				9.2	-	AND ENTER DIRECTLY
2008	14.5				8.6	-	IN COL. (4). IF
2007	15.5				8.0	-	AGE DISTRIBUTION
2006	16.5				7.4	-	NOT AVAILABLE, COL
2005	17.5				6.8	-	(4) MAY BE TAKEN
2004	18.5				6.3	-	AS COL (2)*(3).
2003	19.5				5.8	-	
2002	20.5				5.6	-	D. COMPOSITE REMAINING
2001	21.5				4.9	-	LIFE =
2000	22.5				4.4	-	TOTAL COL (6)/
1999	23.5				4.1	-	TOTAL COL (4)
1998	24.5				3.7	-	=
1997	25.5				3.4	-	
1996	26.5				3.0	-	E. USE:
1995	27.5				2.7	-	
1994	28.5				2.4	-	F. ACTUAL PLANT
1993	29.5				2.1	-	BALANCE (IF DIFF
1992	30.5				1.8	-	FROM TOTAL OF
PRIOR				301	1.6	482	COL. (4):
TOTALS				301		482	

ERSKINE CREEK WATER COMPANY, INC.
PLANT AGING SCHEDULE

**RESERVOIRS
TANKS AND STANDPIPES
330**

YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	
2022	0.5				39.5	-	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2021	1.5			242,224	38.7	9,374,069	B. PORTION SURVIVING AND REMAINING LIFE TAKEN FROM SELECTED SURVIVOR CURVE OF:
2020	2.5				37.7	-	SOLUTION #
2019	3.5				36.8	-	TYPE: IOWA R2
2018	4.5				36.0	-	TOTAL SERVICE LIFE OF ORIGINAL GROUP =A.S.L.= 40 YRS
2017	5.5				35.1	-	
2016	6.5				34.2	-	
2015	7.5				33.4	-	
2014	8.5				32.6	-	
2013	9.5				31.7	-	
2012	10.5				30.8	-	
2011	11.5			17,106	30.0	513,180	C. IF AGE DATA AVAIL. OMIT COLS. (2)&(3) AND ENTER DIRECTLY IN COL. (4). IF AGE DISTRIBUTION NOT AVAILABLE, COL (4) MAY BE TAKEN AS COL (2)*(3).
2010	12.5				29.2	-	
2009	13.5				28.4	-	
2008	14.5				27.6	-	
2007	15.5				26.8	-	
2006	16.5				26.0	-	
2005	17.5				25.3	-	
2004	18.5				24.5	-	
2003	19.5				23.8	-	
2002	20.5				23.0	-	D. COMPOSITE REMAINING LIFE =
2001	21.5				22.3	-	TOTAL COL (6)/
2000	22.5				21.6	-	TOTAL COL (4)
1999	23.5				20.9	-	=
1998	24.5				20.2	-	36.02
1997	25.5				19.5	-	
1996	26.5				18.8	-	E. USE: 36
1995	27.5				18.1	-	
1994	28.5				17.5	-	F. ACTUAL PLANT BALANCE (IF DIFF FROM TOTAL OF COL. (4):
1993	29.5				16.9	-	
1992	30.5				16.3	-	
PRIOR				26,770	15.6	417,612	
TOTALS				286,100		10,304,861	

ERSKINE CREEK WATER COMPANY, INC.
 PLANT AGING SCHEDULE

WATER MAINS
331

YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2022	0.5				39.5	-	B. PORTION SURVIVING
2021	1.5			281,308	38.7	10,886,620	AND REMAINING
2020	2.5				37.7	-	LIFE TAKEN FROM
2019	3.5				36.8	-	SELECTED SURVIVOR
2018	4.5				36.0	-	CURVE OF:
2017	5.5			8,520	35.1	299,052	SOLUTION #
2016	6.5				34.2	-	TYPE: IOWA R2
2015	7.5				33.4	-	TOTAL SERVICE LIFE
2014	8.5				32.6	-	OF ORIGINAL GROUP
2013	9.5				31.7	-	=A.S.L.= 40 YRS
2012	10.5				30.8	-	
2011	11.5			38,880	30.0	1,166,400	C. IF AGE DATA AVAIL.
2010	12.5			7,384	29.2	215,613	OMIT COLS. (2)&(3)
2009	13.5				28.4	-	AND ENTER DIRECTLY
2008	14.5				27.6	-	IN COL. (4). IF
2007	15.5			136,974	26.8	3,670,903	AGE DISTRIBUTION
2006	16.5				26.0	-	NOT AVAILABLE, COL
2005	17.5				25.3	-	(4) MAY BE TAKEN
2004	18.5				24.5	-	AS COL (2)*(3).
2003	19.5				23.8	-	
2002	20.5				23.0	-	D. COMPOSITE REMAINING
2001	21.5				22.3	-	LIFE =
2000	22.5				21.6	-	TOTAL COL (6)/
1999	23.5				20.9	-	TOTAL COL (4)
1998	24.5				20.2	-	=
1997	25.5				19.5	-	
1996	26.5				18.8	-	E. USE:
1995	27.5				18.1	-	
1994	28.5				17.5	-	F. ACTUAL PLANT
1993	29.5				16.9	-	BALANCE (IF DIFF
1992	30.5				16.3	-	FROM TOTAL OF
PRIOR				340,462	15.6	5,311,207	COL. (4):
TOTALS				813,528		21,549,795	

26.49

27

ERSKINE CREEK WATER COMPANY, INC.
 PLANT AGING SCHEDULE

SERVICES AND METER INSTALLATIONS 333

YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2022	0.5				19.5	-	B. PORTION SURVIVING
2021	1.5				18.5	-	AND REMAINING
2020	2.5				17.6	-	LIFE TAKEN FROM
2019	3.5				16.6	-	SELECTED SURVIVOR
2018	4.5				15.7	-	CURVE OF:
2017	5.5				14.9	-	SOLUTION #
2016	6.5				14.1	-	TYPE: IOWA R3
2015	7.5				13.3	-	TOTAL SERVICE LIFE
2014	8.5				12.6	-	OF ORIGINAL GROUP
2013	9.5				11.9	-	=A.S.L.= 20 YRS
2012	10.5				11.3	-	
2011	11.5				10.7	-	C. IF AGE DATA AVAIL.
2010	12.5				10.1	-	OMIT COLS. (2)&(3)
2009	13.5				9.5	-	AND ENTER DIRECTLY
2008	14.5				9.0	-	IN COL. (4). IF
2007	15.5				8.5	-	AGE DISTRIBUTION
2006	16.5				8.0	-	NOT AVAILABLE, COL
2005	17.5				7.5	-	(4) MAY BE TAKEN
2004	18.5				7.1	-	AS COL (2)*(3).
2003	19.5				6.6	-	
2002	20.5				6.2	-	D. COMPOSITE REMAINING
2001	21.5				5.8	-	LIFE =
2000	22.5				5.4	-	TOTAL COL (6)/
1999	23.5				5.1	-	TOTAL COL (4)
1998	24.5				4.7	-	=
1997	25.5				4.3	-	
1996	26.5				4.0	-	E. USE:
1995	27.5				3.7	-	
1994	28.5				3.3	-	F. ACTUAL PLANT
1993	29.5				3.0	-	BALANCE (IF DIFF
1992	30.5				2.7	-	FROM TOTAL OF
PRIOR				63,864	1.5	95,796	COL. (4):
TOTALS				63,864		95,796	

ERSKINE CREEK WATER COMPANY, INC.
 PLANT AGING SCHEDULE

METERS
334

YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2022	0.5			4,077	19.5	79,502	B. PORTION SURVIVING AND REMAINING LIFE TAKEN FROM SELECTED SURVIVOR CURVE OF:
2021	1.5			2,414	18.5	44,659	SOLUTION #
2020	2.5			1,436	17.6	25,274	TYPE: IOWA R3
2019	3.5			1,311	16.6	21,763	TOTAL SERVICE LIFE OF ORIGINAL GROUP =A.S.L. = 20 YRS
2018	4.5			6,564	15.7	103,055	
2017	5.5			9,213	14.7	135,431	
2016	6.5			12,038	13.8	166,124	
2015	7.5				12.9	-	
2014	8.5				12.0	-	
2013	9.5				11.2	-	
2012	10.5				10.3	-	
2011	11.5			33,070	9.5	314,165	C. IF AGE DATA AVAIL. OMIT COLS. (2)&(3) AND ENTER DIRECTLY IN COL. (4). IF AGE DISTRIBUTION NOT AVAILABLE, COL (4) MAY BE TAKEN AS COL (2)*(3).
2010	12.5				8.8	-	
2009	13.5				8.0	-	
2008	14.5				7.3	-	
2007	15.5				6.6	-	
2006	16.5				6.0	-	
2005	17.5				5.4	-	
2004	18.5				4.8	-	
2003	19.5				4.3	-	
2002	20.5				3.8	-	D. COMPOSITE REMAINING LIFE =
2001	21.5				3.4	-	TOTAL COL (6)/
2000	22.5				3.0	-	TOTAL COL (4)
1999	23.5				2.7	-	=
1998	24.5				2.4	-	8.61
1997	25.5				2.1	-	
1996	26.5			618	1.8	1,112	E. USE:
1995	27.5			250	1.6	400	9
1994	28.5			1,108	1.3	1,440	F. ACTUAL PLANT BALANCE (IF DIFF FROM TOTAL OF COL. (4):
1993	29.5			1,981	1.4	2,793	
1992	30.5			270	0.8	216	
PRIOR				31,516	0.5	15,758	
TOTALS				105,866		911,692	

ERSKINE CREEK WATER COMPANY, INC.
 PLANT AGING SCHEDULE

HYDRANTS
335

YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2022	0.5				39.5	-	B. PORTION SURVIVING
2021	1.5				38.7	-	AND REMAINING
2020	2.5				37.7	-	LIFE TAKEN FROM
2019	3.5				36.8	-	SELECTED SURVIVOR
2018	4.5				36.0	-	CURVE OF:
2017	5.5				35.1	-	SOLUTION #
2016	6.5				34.2	-	TYPE: IOWA R2
2015	7.5				33.4	-	TOTAL SERVICE LIFE
2014	8.5				32.6	-	OF ORIGINAL GROUP
2013	9.5				31.7	-	=A.S.L.= 40 YRS
2012	10.5				30.8	-	
2011	11.5			104	30.0	3,120	C. IF AGE DATA AVAIL.
2010	12.5			5,869	29.2	171,375	OMIT COLS. (2)&(3)
2009	13.5				28.4	-	AND ENTER DIRECTLY
2008	14.5				27.6	-	IN COL. (4). IF
2007	15.5				26.8	-	AGE DISTRIBUTION
2006	16.5				26.0	-	NOT AVAILABLE, COL
2005	17.5				25.3	-	(4) MAY BE TAKEN
2004	18.5				24.5	-	AS COL (2)*(3).
2003	19.5				23.8	-	
2002	20.5				23.0	-	D. COMPOSITE REMAINING
2001	21.5				22.3	-	LIFE =
2000	22.5				21.6	-	TOTAL COL (6)/
1999	23.5				20.9	-	TOTAL COL (4)
1998	24.5				20.2	-	=
1997	25.5				19.5	-	
1996	26.5				18.8	-	E. USE:
1995	27.5				18.1	-	
1994	28.5				17.5	-	F. ACTUAL PLANT
1993	29.5				16.9	-	BALANCE (IF DIFF
1992	30.5				16.3	-	FROM TOTAL OF
PRIOR				4,153	15.6	64,787	COL. (4):
TOTALS				10,126		239,282	

ERSKINE CREEK WATER COMPANY, INC.
 PLANT AGING SCHEDULE

OTHER EQUIPMENT
339

YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2022	0.5				9.5	-	B. PORTION SURVIVING
2021	1.5				8.5	-	AND REMAINING
2020	2.5			11,828	7.5	88,710	LIFE TAKEN FROM
2019	3.5			104,686	6.5	680,459	SELECTED SURVIVOR
2018	4.5				5.5	-	CURVE OF:
2017	5.5			13,156	4.5	59,202	SOLUTION #
2016	6.5			2,903	3.5	10,161	TYPE: IOWA S5
2015	7.5				2.5	-	TOTAL SERVICE LIFE
2014	8.5				1.8	-	OF ORIGINAL GROUP
2013	9.5			4,199	1.2	5,039	=A.S.L.= 10 YRS
2012	10.5				0.9	-	
2011	11.5				0.7	-	C. IF AGE DATA AVAIL.
2010	12.5				0.6	-	OMIT COLS. (2)&(3)
2009	13.5				0.5	-	AND ENTER DIRECTLY
2008	14.5				0.0	-	IN COL. (4). IF
2007	15.5				0.0	-	AGE DISTRIBUTION
2006	16.5				0.0	-	NOT AVAILABLE, COL
2005	17.5				0.0	-	(4) MAY BE TAKEN
2004	18.5				0.0	-	AS COL (2)*(3).
2003	19.5				0.0	-	
2002	20.5				0.0	-	D. COMPOSITE REMAINING
2001	21.5				0.0	-	LIFE =
2000	22.5				0.0	-	TOTAL COL (6)/
1999	23.5				0.0	-	TOTAL COL (4)
1998	24.5				0.0	-	=
1997	25.5				0.0	-	6.01
1996	26.5				0.0	-	E. USE:
1995	27.5			203	0.0	-	6
1994	28.5				0.0	-	F. ACTUAL PLANT
1993	29.5				0.0	-	BALANCE (IF DIFF
1992	30.5				0.0	-	FROM TOTAL OF
PRIOR				3,459	0.0	-	COL. (4):
TOTALS				140,434		843,570	

OFFICE FURNITURE AND EQUIPMENT 340

YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	
2022	0.5				9.5	-	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2021	1.5				8.5	-	B. PORTION SURVIVING AND REMAINING
2020	2.5			10,092	7.5	75,690	LIFE TAKEN FROM
2019	3.5			22,095	6.5	143,618	SELECTED SURVIVOR
2018	4.5			10,971	5.5	60,341	CURVE OF:
2017	5.5				4.5	-	SOLUTION #
2016	6.5				3.5	-	TYPE: IOWA S5
2015	7.5			4,043	2.5	10,108	TOTAL SERVICE LIFE
2014	8.5				1.8	-	OF ORIGINAL GROUP
2013	9.5			4,595	1.2	5,514	=A.S.L.= 10 YRS
2012	10.5				0.9	-	
2011	11.5				0.7	-	C. IF AGE DATA AVAIL.
2010	12.5				0.6	-	OMIT COLS. (2)&(3)
2009	13.5				0.5	-	AND ENTER DIRECTLY
2008	14.5					-	IN COL. (4). IF
2007	15.5					-	AGE DISTRIBUTION
2006	16.5					-	NOT AVAILABLE, COL
2005	17.5					-	(4) MAY BE TAKEN
2004	18.5					-	AS COL (2)*(3).
2003	19.5					-	
2002	20.5					-	D. COMPOSITE REMAINING
2001	21.5					-	LIFE =
2000	22.5					-	TOTAL COL (6)/
1999	23.5					-	TOTAL COL (4)
1998	24.5					-	=
1997	25.5					-	5.70
1996	26.5					-	
1995	27.5					-	E. USE: 6
1994	28.5					-	
1993	29.5					-	F. ACTUAL PLANT
1992	30.5					-	BALANCE (IF DIFF
PRIOR						-	FROM TOTAL OF
						-	COL. (4):
TOTALS				51,796		295,270	

ERSKINE CREEK WATER COMPANY, INC.
 PLANT AGING SCHEDULE

TRANSPORTATION EQUIPMENT 341

YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2022	0.5				7.5	-	B. PORTION SURVIVING
2021	1.5			32,747	6.5	212,856	AND REMAINING
2020	2.5				5.5	-	LIFE TAKEN FROM
2019	3.5			24,333	4.5	109,499	SELECTED SURVIVOR
2018	4.5				3.5	-	CURVE OF:
2017	5.5			28,278	2.5	70,695	SOLUTION #
2016	6.5				1.5	-	TYPE: IOWA S6
2015	7.5				0.5	-	TOTAL SERVICE LIFE
2014	8.5					-	OF ORIGINAL GROUP
2013	9.5			56,519		-	=A.S.L.= 8 YRS
2012	10.5					-	
2011	11.5					-	C. IF AGE DATA AVAIL.
2010	12.5					-	OMIT COLS. (2)&(3)
2009	13.5					-	AND ENTER DIRECTLY
2008	14.5					-	IN COL. (4). IF
2007	15.5					-	AGE DISTRIBUTION
2006	16.5			60,846		-	NOT AVAILABLE, COL
2005	17.5					-	(4) MAY BE TAKEN
2004	18.5					-	AS COL (2)*(3).
2003	19.5					-	
2002	20.5					-	D. COMPOSITE REMAINING
2001	21.5					-	LIFE =
2000	22.5					-	TOTAL COL (6)/
1999	23.5					-	TOTAL COL (4)
1998	24.5					-	=
1997	25.5					-	1.94
1996	26.5					-	
1995	27.5					-	E. USE:
1994	28.5					-	2
1993	29.5					-	F. ACTUAL PLANT
1992	30.5					-	BALANCE (IF DIFF
PRIOR						-	FROM TOTAL OF
						-	COL. (4):
TOTALS				202,723		393,049	

12/31/22

2022 BOOK DEPRECIATION SCHEDULE

PAGE 1

CLIENT 1003

ERSKINE CREEK WATER CO., INC

95-1875184

12/06/23

07:52AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT	CUR 179 BONUS	SPECIAL DEPR ALLOW	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC BAL DEPR.	SALVAGE /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
-----	-------------	---------------	-----------	----------------	------------	---------------------	--------------------------	--------------------------------------	---------------------------	-----------------------------	----------------	----------------	--------	------	------	------------------

FORM 1120

FURNITURE

131	METER READING SOFTWARE	12/27/13		4,595							4,595	3,064	S/L	12		383
135	COMPUTER	6/15/15		1,398							1,398	770	S/L	12		117
136	METER READER	6/29/15		2,645							2,645	1,430	S/L	12		220
147	HP COMPUTER	2/21/18		751							751	410	S/L	7		107
148	DELL LAPTOP	5/10/18		580							560	293	S/L	7		80
149	HP COMPUTER	11/05/18		708							708	320	S/L	7		101
150	CARPET	1/18/18		1,638							1,638	536	S/L	12		137
151	DESK	2/07/18		1,515							1,515	494	S/L	12		126
152	FURNITURE	3/15/18		3,299							3,299	1,054	S/L	12		275
153	SOFTWARE CSUI	3/15/18		2,500							2,500	798	S/L	12		208
157	SOFTWARE	12/04/19		22,085							22,085	3,835	S/L	12		1,841
160	SERVER	7/01/20		6,490							6,490	1,391	S/L	7		927
161	SOFTWARE INSTALL	7/01/20		2,423							2,423	303	S/L	12		202
162	DELL DESK TOP	7/01/20		1,179							1,179	252	S/L	7		168
TOTAL FURNITURE											51,796	14,950				4,892

HYDRANTS

6	FIRE HYDRANT (CONTRIB)	9/01/85		1,167							1,167	1,054	S/L	40		29
68	HYDRANTS	1/01/70		2,260							2,260	2,260	S/L	40		0
69	HYDRANTS	1/01/59		606							606	606	S/L	40		0
70	HYDRANTS	1/01/53		120							120	120	S/L	40		0
122	HYDRANTS	7/27/10		5,869							5,869	1,678	S/L	40		147
125	HYDRANT REPLACEMENT	1/01/11		104							104	33	S/L	40		3

12/31/22

2022 BOOK DEPRECIATION SCHEDULE

PAGE 2

CLIENT 1003

ERSKINE CREEK WATER CO., INC

95-1875184

12/06/23

07:52AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REMIET	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
	TOTAL HYDRANTS			10,126		0	0	0	0	0	10,126	5,751				179
	LAND															
1	LAND	1/01/54		9,085							9,085					0
129	LAND	2/01/13		20,258							20,258					0
142	LAND	1/22/17		1,470							1,470					0
154	LAND	1/01/18		23							23					0
	TOTAL LAND			30,836		0	0	0	0	0	30,836	0				0
	METERS															
61	METERS	1/01/71		5,790							5,790	5,790	S/L	30		0
62	METERS	1/01/77		3,474							3,474	3,474	S/L	30		0
63	METERS	1/01/76		2,054							2,054	2,054	S/L	30		0
64	METERS	1/01/78		4,454							4,454	4,454	S/L	30		0
65	METERS	1/01/83		500							500	500	S/L	30		0
66	METERS	7/01/84		10,495							10,495	10,495	S/L	30		0
67	METERS	12/31/85		613							613	613	S/L	30		0
91	METER & REPAIR	6/30/89		2,386							2,386	2,386	S/L	30		0
92	METERS	9/06/90		1,750							1,750	1,750	S/L	30		0
99	METERS	12/31/92		270							270	261	S/L	30		9
100	METERS	5/07/93		163							163	143	S/L	30		5
101	METERS	6/15/93		566							566	543	S/L	30		19
102	METERS	7/15/93		1,252							1,252	1,197	S/L	30		42
103	METERS	5/16/94		589							589	552	S/L	30		20
104	METERS	8/31/94		270							270	246	S/L	30		9
106	METERS	5/13/94		249							249	229	S/L	30		8

12/31/22

2022 BOOK DEPRECIATION SCHEDULE

PAGE 3

CLIENT 1003

ERSKINE CREEK WATER CO., INC

95-1875184

12/06/23

07:52AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.	
109	METERS	5/05/95		250							250	221	S/L	30		8	
112	METERS	4/04/96		618							618	562	S/L	30		21	
128	METERS	1/01/11		33,070							33,070	12,122	S/L	30		1,102	
138	METER - KERN VALLEY HIGH	5/01/16		7,709							7,709	1,456	S/L	30		257	
139	METER REPLACEMENTS 2016	12/31/16		4,329							4,329	720	S/L	30		144	
144	8" MAG METER WELL 3	8/14/17		5,488							5,488	808	S/L	30		183	
145	METER REPLACEMENTS 2017	12/31/17		3,725							3,725	495	S/L	30		124	
146	METER REPLACEMENTS 2018	12/31/18		6,564							6,564	657	S/L	30		219	
158	METER REPLACEMENT 2019	12/31/19		1,311							1,311	88	S/L	30		44	
159	METER REPLACEMENT 2020	10/06/20		1,436							1,436	60	S/L	30		48	
167	METER REPLACEMENTS 2021	9/08/21		2,414							2,414	54	S/L	15		161	
168	METER REPLACEMENTS 2022	11/17/22		2,077							2,077		S/L	15		12	
169	METER - WEBB FACILITY FEE	7/06/22		2,000							2,000		S/L	15		67	
				105,866		0	0	0	0	0	105,866	51,931					2,502
TOTAL METERS																	
OTHER EQUIPMENT																	
71	WEED EATER	1/01/80		175							175	175	S/L	20		0	
72	GENERATOR	1/01/80		1,294							1,294	1,294	S/L	20		0	
73	EQUIPMENT	1/01/80		262							262	262	S/L	20		0	
74	EQUIPMENT	1/01/70		28							28	28	S/L	20		0	
75	EQUIPMENT	1/01/71		28							28	28	S/L	20		0	
76	EQUIPMENT	1/01/72		55							55	55	S/L	20		0	
77	GENERATOR	1/01/86		1,083							1,083	1,083	S/L	20		0	
96	EQUIPMENT	3/31/89		328							328	328	S/L	20		0	
97	EQUIPMENT	11/30/89		206							206	206	S/L	20		0	
110	CHLORINATOR	3/15/95		203							203	203	S/L	20		0	

12/31/22

2022 BOOK DEPRECIATION SCHEDULE

PAGE 4

CLIENT 1003

ERSKINE CREEK WATER CO., INC

95-1875184

12/06/23

07:52AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.	
133	STORAGE CONTAINER	1/04/13		4,199							4,199	1,890	S/L	20		210	
137	EQUIPMENT - RAMMER	6/09/16		2,903							2,903	810	S/L	20		145	
140	HOT TAP MACHINE	9/28/17		13,156							13,156	10,069	200DB MQ	7	.08850	1,164	
155	GENERATOR	12/30/19		104,686							104,686	10,468	S/L	20		5,234	
163	GENERATOR CONNECTIONS	7/24/20		11,828							11,828	837	S/L	20		591	
TOTAL OTHER EQUIPMENT																	
				140,434	0	0	0	0	0	0	140,434	27,766					7,344
PUMPING EQUIPMENT																	
14	PUMP EQUIPMENT WELL #3	1/01/62		3,418							3,418	3,418	S/L	25		0	
15	PRESSURE TANK	1/01/64		3,502							3,502	3,502	S/L	25		0	
16	BOOSTER PUMP	1/01/65		3,790							3,790	3,790	S/L	25		0	
17	PUMP	1/01/67		2,656							2,656	2,656	S/L	25		0	
18	PUMP	1/01/67		2,540							2,540	2,540	S/L	25		0	
19	CONTROL VALVE	1/01/68		344							344	344	S/L	25		0	
20	BOOSTER PUMP	1/01/69		3,413							3,413	3,413	S/L	25		0	
21	PUMP & VALVES	1/01/71		1,310							1,310	1,310	S/L	25		0	
22	PUMP & VALVES	1/01/72		1,056							1,056	1,056	S/L	25		0	
23	PUMP	1/31/85		92							92	92	S/L	25		0	
24	PUMP	12/31/85		754							754	754	S/L	25		0	
78	PUMP-WEB & LAKE ISABELLA BL	3/15/88		592							592	592	S/L	25		0	
79	PUMP	9/22/88		3,157							3,157	3,157	S/L	25		0	
81	PUMP & TANK PROJECT	3/31/89		16,500							16,500	16,500	S/L	25		0	
82	PUMPS	6/30/89		1,522							1,522	1,522	S/L	25		0	
83	PUMP EQUIPMENT	12/31/89		1,075							1,075	1,075	S/L	25		0	
84	NEW PUMP	10/29/90		1,458							1,458	1,458	S/L	25		0	
98	PUMPING EQUIPMENT	12/18/92		1,579							1,579	1,579	S/L	25		0	

12/31/22

2022 BOOK DEPRECIATION SCHEDULE

PAGE 5

CLIENT 1003

ERSKINE CREEK WATER CO., INC

95-1875184

12/06/23

07:52AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
117	PUMPING EQUIP - WELL #1	12/15/06		55,500							55,500	33,485	S/L	25		2,220
132	VARIABLE SPEED DRIVE	12/27/13		11,995							11,995	3,840	S/L	25		480
134	NEW 123HP VFD YASKAWA 3R	10/12/14		18,150							18,150	5,284	S/L	25		726
TOTAL PUMPING EQUIPMENT																
RESERVOIRS & TANKS																
25	RESERVOIRS & TANKS	1/01/54		1,530							1,530	1,156	S/L	90		17
26	RESERVOIRS & TANKS	1/01/70		2,007							2,007	1,360	S/L	90		22
27	RESERVOIRS & TANKS KHSD	1/01/72		13,182							13,182	8,728	S/L	90		146
28	RESERVOIRS & TANKS	1/01/73		500							500	327	S/L	90		6
85	RESERVOIRS & TANKS	12/21/88		5,757							5,757	2,418	S/L	90		64
86	PUMP & TANK PROJECT	3/31/89		3,794							3,794	1,577	S/L	90		42
127	TANK FOUNDATION	7/28/11		17,106							17,106	1,979	S/L	90		190
164	WEBB TANK	6/04/21		242,224							242,224	2,826	S/L	50		4,844
TOTAL RESERVOIRS & TANKS																
SERVICES																
33	METER INSTALLATION	1/01/77		143							143	143	S/L	30		0
49	METER INSTALLATION	1/01/70		5,201							5,201	5,201	S/L	30		0
50	METER INSTALLATION	1/01/71		7,300							7,300	7,300	S/L	30		0
51	METER INSTALLATION	1/01/72		16,116							16,116	16,116	S/L	30		0
52	METER INSTALLATION	1/01/73		142							142	142	S/L	30		0
53	METER INSTALLATION	1/01/83		3,832							3,832	3,832	S/L	30		0
54	METER INSTALLATION	4/01/84		1,920							1,920	1,920	S/L	30		0
55	SERVICES	1/01/58		553							553	553	S/L	30		0
TOTAL RESERVOIRS & TANKS																
SERVICES																
TOTAL																

12/31/22

2022 BOOK DEPRECIATION SCHEDULE

PAGE 6

CLIENT 1003

ERSKINE CREEK WATER CO., INC

95-1875184

12/06/23

07:52AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
56	SERVICES	1/01/70		11,201							11,201	11,201	S/L	30		0
57	SERVICES	1/01/71		386							386	386	S/L	30		0
58	SERVICES	1/01/75		245							245	245	S/L	30		0
59	SERVICES	1/01/59		16,698							16,698	16,698	S/L	30		0
60	METER GUAGE	4/03/89		127							127	127	S/L	30		0
TOTAL SERVICES				63,864		0	0	0	0	0	63,864	63,864				0
STRUCTURES																
2	STRUCTURES	1/01/70		444							444	444	S/L	40		0
3	STRUCTURES	1/01/71		325							325	325	S/L	40		0
4	STRUCTURES	1/01/72		1,438							1,438	1,224	S/L	40		0
5	STORAGE BUILDING	12/31/85		1,500							1,500	1,368	S/L	40		38
93	PUMP & TANK PROJECT	3/31/89		807							807	655	S/L	40		20
94	PIPE RELOCATION	10/06/89		161							161	129	S/L	40		4
TOTAL STRUCTURES				4,675		0	0	0	0	0	4,675	4,145				62
TRANSPORTATION EQUIPMENT																
115	2001 DODGE TRUCK	8/01/06		10,700							10,700	10,700	S/L	7		0
116	2007 GMC YUKON	11/08/06		50,146							50,146	50,146	S/L	7		0
130	2013 FORD F250 TRUCK	5/24/13		56,519							56,519	56,519	S/L	7		0
141	2016 FORD F150 SERVICE TR	11/01/17		28,278							28,278	17,574	S/L	7		4,040
156	TRUCK 2008 FORD F350	7/02/19		24,333							24,333	8,690	S/L	7		3,476
166	2021 FORD F150	10/08/21		32,747							32,747	6,549	200DB HY	5	32000	10,479
TOTAL TRANSPORTATION EQUIPM				202,723		0	0	0	0	0	202,723	150,178				17,995

12/31/22

2022 BOOK DEPRECIATION SCHEDULE

PAGE 7

CLIENT 1003

ERSKINE CREEK WATER CO., INC

95-1875184

12/06/23

07:52AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
WATER MAINS																
29	MAINS TRACT 1950	1/01/58		5,590							5,590	5,120	S/L	70		80
30	MAINS TRACT 1777	1/01/58		4,680							4,680	4,288	S/L	70		67
31	MAINS TRACT 2079/2182	1/01/65		25,587							25,587	11,580	S/L	70		366
32	MAINS TRACT 2601	1/01/62		15,800							15,800	13,560	S/L	70		226
34	MAINS	1/01/54		9,342							9,342	9,076	S/L	70		133
35	MAINS TRACT 1648	1/01/53		4,170							4,170	4,140	S/L	70		30
36	MAINS TRACT 1648	1/01/59		437							437	378	S/L	70		6
37	MAINS TRACT 23701	1/01/64		23,071							23,071	19,140	S/L	70		330
38	MAINS	1/01/59		1,500							1,500	1,323	S/L	70		21
39	MAINS TRACT 3034	1/01/70		45,260							45,260	33,608	S/L	70		647
40	MAINS	1/01/72		9,556							9,556	6,850	S/L	70		137
41	MAINS SCHOOL CANAL CROSS	1/01/77		4,246							4,246	2,745	S/L	70		61
42	MAIN EXT ACROSS FR SCHOOL	1/01/77		9,973							9,973	6,390	S/L	70		142
43	MAINS	7/01/84		15,740							15,740	8,550	S/L	70		225
44	PER AUDIT	1/01/58		325							325	276	S/L	70		5
45	LABOR MAINS	2/15/85		7,957							7,957	4,209	S/L	70		114
46	LABOR MAINS	5/15/85		8,492							8,492	4,073	S/L	70		121
47	LABOR MAINS	8/31/85		1,250							1,250	654	S/L	70		18
48	MAINS	10/31/85		1,941							1,941	1,013	S/L	70		28
87	WATER MAINS	3/31/89		1,230							1,230	604	S/L	70		18
88	PUMP & TANK PROJECT	3/31/89		14,981							14,981	7,008	S/L	70		214
89	CONNECTION PROGRAM	5/12/89		301							301	131	S/L	70		4
90	WATER MAINS	11/06/89		571							571	257	S/L	70		8
105	PIPELINE	12/10/94		118,462							118,462	45,825	S/L	70		1,692
108	PIPELINE	1/16/95		10,000							10,000	3,849	S/L	70		143

12/31/22

2022 BOOK DEPRECIATION SCHEDULE

CLIENT 1003

ERSKINE CREEK WATER CO., INC

95-1875184

12/06/23

07:52AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR. 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
118	LATERAL TIE - WEBB (CONT)	7/03/07		17,804							17,804	3,683	S/L	70		254
119	BOREL LAVAL KWHS (CONT)	2/22/07		16,196							16,196	3,427	S/L	70		231
120	BOREL LAVAL KWHS	2/22/07		102,974							102,974	21,820	S/L	70		1,471
121	WEBB CROSSING	7/27/10		7,384							7,384	1,199	S/L	70		105
123	WEBB ST CROSSING	1/01/11		1,784							1,784	275	S/L	70		25
124	PARK WATERLINE	5/04/11		37,096							37,096	5,653	S/L	70		530
143	6" FIRE LINE TO DOLLAR ST	10/01/17		8,520							8,520	518	S/L	70		122
165	8 INCH MAIN LINE	6/04/21		281,308							281,308	2,735	S/L	60		4,688
	TOTAL WATER MAINS			813,528		0	0	0	0	0	813,528	233,957				12,262
	WATER TREATMENT															
80	RESOURCE MANAGEMENT	11/09/89		301							301	257	S/L	40		8
	TOTAL WATER TREATMENT			301		0	0	0	0	0	301	257				8
	WELLS															
7	WELLS #3	1/01/53		4,649							4,649	4,649	S/L	40		0
107	WATER WELL	11/07/95		25,468							25,468	16,668	S/L	40		637
111	WATER WELL	4/01/96		31,025							31,025	19,982	S/L	40		776
113	WELL IMPROVEMENTS	1/01/97		29,693							29,693	18,550	S/L	40		742
114	VARIABLE SPEED DRIVE WELL #3	3/31/03		9,117							9,117	4,503	S/L	40		228
126	WELL 5	4/03/11		162,355							162,355	43,634	S/L	40		4,059
	TOTAL WELLS			262,307		0	0	0	0	0	262,307	107,986				6,442
	TOTAL DEPRECIATION			2,106,959		0	0	0	0	0	2,106,959	772,503				60,443

12/31/22

2022 BOOK DEPRECIATION SCHEDULE

PAGE 9

CLIENT 1003

ERSKINE CREEK WATER CO., INC

95-1875184

12/06/23

07:52AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW	PRIOR 179/ BONUS/ SP DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
GRAND TOTAL DEPRECIATION																
				2,106,959			0	0	0	0	2,106,959	772,503				60,443

Chris Aldinger

From: eric <eric@nicholasconstructioninc.com>
Sent: Tuesday, December 12, 2023 11:03 AM
To: Chris Aldinger
Cc: 'Erskine Creek Water Company'; 'Nicholas Silicz'
Subject: FW: info need for GRC

Chris,

Nick provided the following list for upcoming 2024 Erskine Creek projects:

Remove/replace 60' old steel line w/ 8" C-900 4 – G.V. 60' 8" C-900 Valve boxes, etc, misc. material	\$20,000
Abandon approx. 1800' old steel line	\$25,000
Install 29 new services that customers couldn't Install @ \$3,000 EA	\$87,000
Remove/Replace pressure tank @ Webb St. pump station	\$50,000
Continue mainline replacement @ market price i.e. demo asphalt, install 8" C-900, new services, (existing services in back yards.) Replace assault market price:	TBD

Thanks,

Eric Williams
Nicholas Construction
251 Carsen Way
Shafter, CA 93263
P:661-391-8800 F:661-391-8900

From: Erskine Creek Water Company [mailto:erskinecreekh20@aol.com]
Sent: Friday, December 01, 2023 4:52 PM
To: Nick Silicz <nicholaswater@gmail.com>
Cc: Eric <eric@nicholasconstructioninc.com>
Subject: Fw: info need for GRC

Nick / Eric

You will need to send me as list of projects for 2024 as Chris explained during call 11/30/23

I am sending #1, 2 & 6.

Lela sent #7

PURCHASED POWER 2021

MONTH / YEAR	WELL # 1 19230 LI BLVD LI CA		WELL # 3 2095 EDITH LI CA		WELL # 5 4901 LI LI CA		WEBB 2 PLAZA BOOSTERS		WEBB 1 SCHOOLS BOOSTERS		GRAND TOTAL	
	KWH	AMOUNT	KWH	AMOUNT	KWH	AMOUNT	KWH	AMOUNT	KWH	AMOUNT	KWH	AMOUNT
Jan-21												
FEBRUARY	167	198.39	23	58.09	28113	3721.71	3542	545.33	4267	690.67	36112	5,214.19
MARCH	307	399.46	27	69.02	33306	4784.97	4261	718.86	4389	789.45	42290	6,761.76
APRIL	549	444.79	22	58.17	34606	5622.32	3306	712.99	4700	889.10	43183	7,727.37
MAY	237	290.83	21	58.07	31689	5320.86	2971	670.26	4266	839.92	39184	7,179.94
JUNE	255	203.19	24	58.43	34821	5652.48	2896	652.46	4390	856.14	42386	7,422.70
JULY	179	151.84	23	63.71	29785	4722.03	2775	573.57	4700	859.68	37462	6,370.83
AUGUST	153	148.94	25	70.86	28262	4008.50	1651	331.91	4415	777.36	34506	5,337.57
SEPTEMBER	165	407.62	71	467.73	25841	3775.26	1496	362.98	4375	774.76	31948	5,788.35
OCTOBER												
NOVEMBER												
Dec-21												
TOTAL	2012	2245.06	236	904.08	246423	37608.13	22898	4568.36	35502	6477.08	307071	51,802.71

AVE COST / KWH

1.1158

3.8308

0.1526

0.1995

0.1824

0.1687

PURCHASED POWER 2022

MONTH / YEAR	WELL # 1 19230 LI BLVD LI CA		WELL # 3 2095 EDITH LI CA		WELL # 5 4901 LI LI CA		WEBB 2 PLAZA BOOSTERS		WEBB 1 SCHOOLS BOOSTERS		GRAND TOTAL	
	KWH	AMOUNT	KWH	AMOUNT	KWH	AMOUNT	KWH	AMOUNT	KWH	AMOUNT	KWH	AMOUNT
Jan-22												
FEBRUARY	127	105.98	26	71.59	23952	3578.17	1373	268.00	4872	847.86	30350	4,871.60
MARCH	449	442.09	11378	2092.40	11878	2391.66	1075	241.39	4110	759.49	28890	5,927.03
APRIL	365	440.69	19985	3105.21	468	702.49	1221	308.29	4370	824.76	26409	5,381.44
MAY	605	535.36	21209	3363.01	403	693.44	2074	423.61	4729	837.82	29020	5,853.24
JUNE	920	540.97	26251	3937.75	325	109.13	2110	490.85	4254	833.10	33860	5,911.80
JULY	884	540.70	16173	3211.30	12745	3099.09	4374	610.20	4374	936.97	36952	8,398.26
AUGUST	192	486.49	22	74.75	30455	6006.18	3796	905.92	3732	1095.52	38195	8,568.86
SEPTEMBER	145	199.02	24	75.02	30988	6087.44	3977	898.02	4175	1211.56	39309	8,451.06
OCTOBER	139	186.15	22	74.75	31344	6044.30	4147	913.78	5616	1468.99	41268	8,687.97
NOVEMBER	1691	822.34	6240	1642.72	19441	4007.40	3604	689.19	3732	1095.52	34708	8,257.17
Dec-22	242	387.12	22052	3588.62	242	114.50	2308	504.66	2010	728.43	26854	5,323.33
TOTAL	221	500.14	17730	3085.36	174	92.87	1652	365.62	1093	580.18	20870	4,624.17
TOTAL	5980	5187.05	141112	24322.48	162415	32906.67	30111	6619.53	47067	11220.20	386685	80,255.93

AVE COST / KWH

0.8674

0.1724

0.2026

0.2198

0.2384

0.2075

**ERSKINE CREEK WATER COMPANY
2095 EDITH AVE., P.O. BOX 656
LAKE ISABELLA, CA. 93240**

December 1, 2022

Mt. Mesa Water Company
P.O. Box 882
Lake Isabella, Ca. 93240

Re: Monthly Billing and Maintenance Agreement with Mt. Mesa Water Co.

Effective December 1, 2022

Monthly charges for billing and service calls: \$5635

1. Meter Reading on a bi-monthly basis.
2. Conduct normal bi-monthly billing which includes card stock, postage and envelopes for multi billing.
3. Provide normal customer service calls, turn-on, turn-off, re-reads, and billing inquires.
4. Pick up mail from Post Office Box provided by Mt. Mesa Water Co.
5. Collect, post and deposit money into bank account provided by Mt. Mesa Water Co.

Treatment Plant Operations Labor Rates:

Service Truck \$27.00 per hour

Justin S. \$68.20 per hour

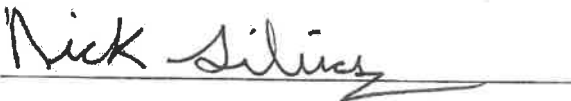
Cody W. \$41.09 per hour, overtime rate is \$61.64 per hour

Zach B. \$29.60 per hour

You will be notified 60 days in advance of any future rate increases.

If you have any questions, please call 760-379-8309 and speak with Debbie Loeth.

Sincerely,



Nick Silicz

Erskine Creek Water Company

ORIG AMT	178,918.00
INTEREST	8.25000%
MONTHLY PMT	1,650.00
TERM	
ENDING BALANCE	114,585.81

8.25000%

DATE	PMT NO	TOTAL PMT	INT PORTION	PRIN PORTION	BALANCE
1/1/2023	1	1,650.00	1,230.06	419.94	178,918.00
	2	1,650.00	1,227.17	422.83	178,498.06
	3	1,650.00	1,224.27	425.73	178,075.23
	4	1,650.00	1,221.34	428.66	177,649.50
	5	1,650.00	1,218.39	431.61	177,220.84
	6	1,650.00	1,215.43	434.57	176,789.23
	7	1,650.00	1,212.44	437.56	176,354.66
	8	1,650.00	1,209.43	440.57	175,917.10
	9	1,650.00	1,206.40	443.60	175,476.53
	10	1,650.00	1,203.35	446.65	175,032.93
	11	1,650.00	1,200.28	449.72	174,586.28
	1/1/2024	12	1,650.00	1,197.19	452.81
13		1,650.00	1,194.08	455.92	173,683.75
14		1,650.00	1,190.94	459.06	173,227.83
15		1,650.00	1,187.79	462.21	172,768.77
16		1,650.00	1,184.61	465.39	172,306.56
17		1,650.00	1,181.41	468.59	171,841.17
18		1,650.00	1,178.19	471.81	171,372.58
19		1,650.00	1,174.94	475.06	170,900.77
20		1,650.00	1,171.68	478.32	170,425.71
21		1,650.00	1,168.39	481.61	169,947.39
22		1,650.00	1,165.08	484.92	169,465.78
1/1/2025		23	1,650.00	1,161.74	488.26
	24	1,650.00	1,158.39	491.61	168,492.60
	25	1,650.00	1,155.01	494.99	168,000.99
	26	1,650.00	1,151.60	498.40	167,506.00
	27	1,650.00	1,148.18	501.82	167,007.60
	28	1,650.00	1,144.73	505.27	166,505.78
	29	1,650.00	1,141.25	508.75	166,000.51
	30	1,650.00	1,137.76	512.24	165,491.76
	31	1,650.00	1,134.23	515.77	164,979.52
	32	1,650.00	1,130.69	519.31	164,463.75
	33	1,650.00	1,127.12	522.88	163,944.44
	1/1/2026	34	1,650.00	1,123.52	526.48
35		1,650.00	1,119.90	530.10	162,895.08
36		1,650.00	1,116.26	533.74	162,364.98
37		1,650.00	1,112.59	537.41	161,831.24
38		1,650.00	1,108.90	541.10	161,293.83
39		1,650.00	1,105.18	544.82	160,752.73
40		1,650.00	1,101.43	548.57	160,207.91
41		1,650.00	1,097.66	552.34	159,659.34
42		1,650.00	1,093.86	556.14	159,107.00
43		1,650.00	1,090.04	559.96	158,550.86
44		1,650.00	1,086.19	563.81	158,000.90
1/1/2027		45	1,650.00	1,082.31	567.69
	46	1,650.00	1,078.41	571.59	156,859.40
	47	1,650.00	1,074.48	575.52	156,287.81
	48	1,650.00	1,070.52	579.48	155,712.29
	49	1,650.00	1,066.54	583.46	155,132.81
	50	1,650.00	1,062.53	587.47	154,549.35
	51	1,650.00	1,058.49	591.51	153,961.88
	52	1,650.00	1,054.42	595.58	153,370.37
	53	1,650.00	1,050.33	599.67	152,774.79
	54	1,650.00	1,046.20	603.80	152,175.12
	55	1,650.00	1,042.05	607.95	151,571.32
	1/1/2028	56	1,650.00	1,037.87	612.13
57		1,650.00	1,033.66	616.34	150,351.24
58		1,650.00	1,029.43	620.57	149,734.90
59		1,650.00	1,025.16	624.84	149,114.33
60		1,650.00	1,020.87	629.13	148,489.49
61		1,650.00	1,016.54	633.46	147,860.36
62		1,650.00	1,012.18	637.82	147,226.90
63		1,650.00	1,007.80	642.20	146,589.08
64		1,650.00	1,003.38	646.62	145,946.88
65		1,650.00	998.94	651.06	145,300.26
66		1,650.00	994.46	655.54	144,649.20
1/1/2029		67	1,650.00	989.96	660.04
	68	1,650.00	985.42	664.58	143,333.62
	69	1,650.00	980.85	669.15	142,669.04
	70	1,650.00	976.25	673.75	141,999.89
	71	1,650.00	971.62	678.38	141,326.14
	72	1,650.00	966.95	683.05	140,647.76
	73	1,650.00	962.26	687.74	139,964.71
	74	1,650.00	957.53	692.47	139,276.97
	75	1,650.00	952.77	697.23	138,584.50
	76	1,650.00	947.97	702.03	137,887.27
	77	1,650.00	943.15	706.85	137,185.24

14,565.75 5,234.25

14,117.24 5,682.76

ORIG AMT	178,918.00
INTEREST	8.25000%
MONTHLY PMT	1,650.00
TERM	
ENDING BALANCE	114,585.81

8.25000%

DATE	PMT NO	TOTAL PMT	INT PORTION	PRIN PORTION	BALANCE
	78	1,650.00	938.29	711.71	135,766.68
	79	1,650.00	933.40	716.60	135,050.08
	80	1,650.00	928.47	721.53	134,328.55
	81	1,650.00	923.51	726.49	133,602.06
	82	1,650.00	918.51	731.49	132,870.57
	83	1,650.00	913.49	736.51	132,134.06
1/1/2030	84	1,650.00	908.42	741.58	131,392.48
	85	1,650.00	903.32	746.68	130,645.80
	86	1,650.00	898.19	751.81	129,893.99
	87	1,650.00	893.02	756.98	129,137.01
	88	1,650.00	887.82	762.18	128,374.83
	89	1,650.00	882.58	767.42	127,607.41
	90	1,650.00	877.30	772.70	126,834.71
	91	1,650.00	871.99	778.01	126,056.70
	92	1,650.00	866.64	783.36	125,273.34
	93	1,650.00	861.25	788.75	124,484.59
	94	1,650.00	855.83	794.17	123,690.42
	95	1,650.00	850.37	799.63	122,890.79
1/1/2031	96	1,650.00	844.87	805.13	122,085.66
	97	1,650.00	839.34	810.66	121,275.00
	98	1,650.00	833.77	816.23	120,458.77
	99	1,650.00	828.15	821.85	119,636.92
	100	1,650.00	822.50	827.50	118,809.42
	101	1,650.00	816.81	833.19	117,976.23
	102	1,650.00	811.09	838.91	117,137.32
	103	1,650.00	805.32	844.68	116,292.64
	104	1,650.00	799.51	850.49	115,442.15
9/21/2032	105	1,650.00	793.66	856.34	114,585.81
		173,250.00	108,917.81	64,332.19	

Ersine Creek Water Company
Commodity Charge Revenue
Test Year Ending December 31, 2024

Line #	Description	[1] Year Ended 12/31/20	[2] Year Ended 12/31/21	[3] Year Ended 12/31/22	[4] estimated Year Ended 12/31/23	[5] Test Year Ended 12/31/24	[6] AL No XX Present rate per ccf	[7] Estimated Year Ended 12/31/23	[8] Present Rates Test Year 12/31/24
	Total water sold (ccf)	256,806	269,687	228,524					
	Less: sold to Army Corp for Dam Project			(17,916)					
	Total water sold (ccf)	256,806	269,687	210,608					
	Average no. of connections	1,125	1,126	1,137					
	Average use per connection (ccf)	228.27	239.51	185.23					
	3-yr average use per connection (ccf)				185.23	185.23			
	Estimated average no. of connections [see service charge calcs]				1,133	1,133			
	Estimated total water sold (ccf)				209,866	209,866			
							AL No 105 Present rate per ccf		
	2023 Estimated total water sold (ccf)				209,866		\$ 1.760	\$ 369,364	
	2024 Estimated total water sold (ccf) [3% less than 2023]					203,570	\$ 1.760		\$ 358,283
		[9] Year Ended 12/31/20	[10] Year Ended 12/31/21	[11] Year Ended 12/31/22					
	[FROM CPUC REPORT SCH D-7]								
	Active Service Connections (boy)	1,138	1,111	1,141					
	Less: Private Fire Connections	0	0	0					
	Active Service Connections exc'l fire (boy)	1,138	1,111	1,141					
	Active Service Connections (eoy)	1,111	1,141	1,133					
	Less: Private Fire Connections	0	0	0					
	Active Service Connections exc'l fire (eoy)	1,111	1,141	1,133					
	AVERAGE CONNECTIONS	1,125	1,126	1,137					

Received _____
Examined _____

**CLASS B and C
WATER UTILITIES**

U# _____

RECEIVED
MAY 18 2023
PUBLIC UTILITIES COMMISSION
WATER DIVISION

**2022
ANNUAL REPORT
OF**

Erskine Creek Water Company, Inc.

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

P. O. Box 656, Lake Isabella, CA 93240

(OFFICIAL MAILING ADDRESS) ZIP

**TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2022**

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023

TABLE OF CONTENTS

	Page
General Instructions	4
General Information	5
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	6
Utility Plant and Capitalization Data	7
Income, Expenses, and Other Data	8
Excess Capacity and Non-Tariffed Services	9
Schedule A - Comparative Balance Sheet	10-11
Schedule A-1 - Utility Plant	12
Schedule A-1a - Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	12
Schedule A-1b - Account 101.1 - Water Plant in Service - SDWBA/SRF	13
Schedule A-1c - Account 101.2 - Water Plant in Service - Grant Funds	13
Schedule A-1d - Account 103 - Water Plant Held for Future Use	14
Schedule A-2 - Account 121 - Non-Utility Property and Other Assets	14
Schedule A-3 - Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves	15
Schedule A-3a - Account 108 - Analysis of Entries in Depreciation Reserve	16
Schedule A-4 - Account 123 - Investments in Affiliated Companies	16
Schedule A-5 - Account 124 - Other Investments	17
Schedule A-6 - Account 131 - Cash	17
Schedule A-7 - Account 132 - Cash - Special Deposits	17
Schedule A-8 - Account 141 - Accounts Receivable - Customers	18
Schedule A-9 - Account 142 - Receivables from Affiliated Companies	18
Schedule A-10 - Account 143 - Accumulated Provision for Uncollectible Accounts	18
Schedule A-11 - Account 151 - Materials and Supplies	19
Schedule A-12 - Account 174 - Other Current Assets	19
Schedule A-13 - Account 180 - Deferred Charges	19
Schedule A-14 - Account 181 - Accumulated Deferred Income Tax Assets	19
Schedule A-15 - Account 201 - Common Stock	20
Schedule A-16 - Account 204 - Preferred Stock	20
Schedule A-17 - Record of Stockholders at End of Year	20
Schedule A-18 - Account 206 - Subchapter S Corporation Accumulated Adjustments Account	21
Schedule A-19 - Account 211 - Other Paid in Capital (Corporations only)	21
Schedule A-20 - Account 215 - Retained Earnings (Corporations only)	21
Schedule A-21 - Account 218 - Proprietary Capital (Sole Proprietor or Partnership)	22
Schedule A-22 - Account 224 - Long-Term Debt	22
Schedule A-23 - Account 230 - Payables to Affiliated Companies	22
Schedule A-24 - Account 231 - Accounts Payable	22
Schedule A-25 - Account 232 - Short-Term Notes Payable	23
Schedule A-26 - Account 233 - Customer Deposits	23
Schedule A-27 - Account 236 - Taxes Accrued	23
Schedule A-28 - Account 237 - Interest Accrued	24
Schedule A-29 - Account 241 - Other Current Liabilities	24
Schedule A-30 - Account 252 - Advances for Construction	24
Schedule A-31 - Account 253 - Other Credits	25
Schedule A-32 - Account 255 - Accumulated Deferred Investment Tax - Credits	25
Schedule A-33 - Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	25
Schedule A-34 - Account 283 - Accumulated Deferred Income Tax Liabilities	26

TABLE OF CONTENTS

	<u>Page</u>
Schedule A-35 - Account 265 - Contributions in Aid of Construction	26
Schedule A-36 - Account 272 - Accumulated Amortization of Contributions - Debit	26
Schedule B - Income Statement	27
Schedule B-1 - Account 400 - Operating Revenues	28
Schedule B-2 - Account 401 - Operating Expenses	29
Schedule B-3 - Accounts 408, 409, 410 - Taxes Charged During the Year	30
Schedule B-4 - Reconciliation of Reported Net Income for Federal Income Taxes	30
Schedule B-5 - Accounts 421 and 426 - Income and Expense from Non-Utility Operations	31
Schedule B-6 - Account 427 - Interest Expense	31
Schedule C-1 - Compensation of Individual Proprietor, Partners and Employees Included in Expenses	31
Schedule C-2 - Loans to Directors, Officers, or Shareholders	32
Schedule C-3 - Engineering and Management Fees and Expenses, Etc., During Year	32
Schedule D-1 - Sources of Supply and Water Developed	33
Schedule D-2 - Description of Storage Facilities	33
Schedule D-3 - Description of Transmission and Distribution Facilities	34
Schedule D-4 - Number of Active Service Connections	35
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	35
Schedule D-6 - Meter Testing Data	35
Schedule D-7 - Water Delivered to Metered Customers	35
Schedule D-8 - Status With State Board of Public Health	36
Schedule D-9 - Statement of Material Financial Interest	36
Schedule E-1 - Safe Drinking Water Bond Act / State Revolving Fund Data	37
Schedule E-2 - Facilities Fees Data	38
Declaration	39
Index	40

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2023, with:**

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION**

ATTN: BRUCE DEBERRY

505 VAN NESS AVENUE, ROOM 3200

SAN FRANCISCO, CALIFORNIA 94102-3298

bmd@cpuc.ca.gov

water.division@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 39 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2022 through December 31, 2022. Fiscal year reports will not be accepted.

GENERAL INFORMATION

1. Name under which utility is doing business: Erskine Creek Water Company, Inc.

2. Official mailing address, Phone Number, and Email:
Post Office Box 656, Lake Isabella, CA 93240

3. Name and title of person to whom correspondence should be addressed to: Nicholas Silicz Email: _____
 Telephone: 760 379-8309

4. Address where accounting records are maintained:
2001 22nd Street, Suite 100, Bakersfield, CA 93301

5. Service Areas and County (Refer to district reports if applicable): _____

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
 Name: _____ Email: _____
 Address: _____ Telephone: _____

7. OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) Erskine Creek Water Company, Inc
 Subchapter S Corp (stockholders' names) _____
 Organized under laws of (state) California Date: 3/3/1952

Principal Officers:
 Name: Nicholals Silicz Title: President
 Name: Jacqueline Silicz Title: Secretary-Tresurer
 Name: _____ Title: _____
 Name: _____ Title: _____

8. Names of associated companies: _____

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
 Name: _____ Date: _____
 Name: _____ Date: _____
 Name: _____ Date: _____
 Name: _____ Date: _____

10. Use the space below for supplementary information or explanations concerning this report:

11. List Name, Grade, and License Number of all Licensed Operators:
Justin Slinkard, Grade D3 Operator No. 28696
Alexander Silicz, Grade D2 Operator No. 41854

12. This annual report was prepared by:
 Name of firm or consultant: Gilbert Ansolabehere
 Address of firm or consultant: 2001 22nd Street, Suite 100, Bakersfield, CA 93301
 Email address of firm or consultant: gacpa@sbcglobal.net
 Phone Number of firm or consultant: 661 327-2215

INSTRUCTIONS

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. If needed, the Excel data worksheets can be made unprotected (no password is needed) if the utility wants to make modifications and/or add additional data.

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2022

Name of Utility: Erskine Creek Water Company, Inc. Telephone: 760 379-8309

Person Responsible for this Report: Nicholas Silicz

	<u>1/1/2022</u>	<u>12/31/2022</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	\$ 2,102,882	\$ 2,106,959	\$ 2,104,921
2 Accumulated Depreciation/Amortization	(772,503)	(832,946)	(802,725)
3 Net Utility Plant	1,330,379	1,274,013	1,302,196
4 Advances for Construction	-	-	-
5 Contributions in Aid of Construction	107,914	109,914	108,914
6 Accumulated Deferred Taxes	23,334	36,371	29,853
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	26,700	26,700	26,700
12 Preferred Stock	-	-	-
13 Retained Earnings	871,090	916,109	893,600
14 Total Corporate Capital and Retained Earnings	1,062,217	1,107,236	1,084,727
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	213,237	200,818	207,028

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2022

Name of Utility: Erskine Creek Water Company, Inc.

Telephone: 760 379-8309

INCOME/EXPENSES DATA		Annual Amount
1	Operating Revenues	\$ 1,012,067
2	Operating Expenses	818,469
3	Depreciation	57,937
4	SDWBA Loan Amortization Expense	-
5	Taxes	71,407
6	Utility Operating Income	64,254
7	Non-Utility Income	2
8	Interest Expense	15,213
9	Net Income	45,019
10		
OPERATING EXPENSES DATA		
12	Purchased Water	13,450
13	Power	86,968
14	Other Volume Related Expenses	1,685
15	Non-Volume Related Expenses	275,922
16	Administrative and General Expenses	440,444
17		
OTHER DATA		
19		
20	<u>Active Service Connections</u> (Exc. Fire Protect.) _____	
21		
22	Metered Service Connections	
23	Flat Rate Service Connections	
24	Total Active Service Connections	

	Jan. 1	Dec. 31	Annual Average
1,141	1,141	1,133	1,137
-	-	-	-
1,141	1,141	1,133	1,137

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each company's Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2022:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/Services (by account)	Regulated Asset Account Number
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

**SCHEDULE A
COMPARATIVE BALANCE SHEET
Assets and Other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1.1		UTILITY PLANT			
2.1	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	2,106,959	2,102,882
3.1	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	-	-
4.1	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	-	-
5.1	101.3	Water Plant in Service - Other	A-1	-	-
6.1	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7.1	104	Water Plant Purchased or Sold	A-1	-	-
8.1	105	Construction Work in Progress - Water Plant	A-1	-	-
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11.1	105.3	Construction Work in Progress - Other	A-1	-	-
12.1	114	Water Plant Acquisition Adjustments	A-1	-	-
13.1		Total Utility Plant		\$ 2,106,959	\$ 2,102,882
14.1	108	Accumulated Depreciation of Water Plant	A-3	(832,946)	(772,503)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	-	-
16.1	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	-	-
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18.1		Total Accumulated Depreciation/Amortization		\$ (832,946)	\$ (772,503)
19.1		Net Utility Plant		\$ 1,274,013	\$ 1,330,379
20.1					
21.1		INVESTMENTS			
22.1	121	Non-utility Property and Other Assets	A-2	-	-
23.1	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24.1		Net non-utility property		\$ -	\$ -
25.1	123	Investments in Affiliated Companies	A-4	-	-
26.1	124	Other Investments	A-5	-	-
27.1		Total Investments		\$ -	\$ -
28.1					
29.1		CURRENT AND ACCRUED ASSETS			
30.1	131	Cash	A-6	87,810	36,039
31.1	132	Cash - Special Deposits	A-7	-	-
32.1	141	Accounts Receivable - Customers	A-8	72,667	91,000
33.1	142	Receivables from Affiliated Companies	A-9	-	-
34.1	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35.1	151	Materials and Supplies	A-11	4,170	4,170
36.1	174	Other Current Assets	A-12	17,646	4,440
37.1		Total current and accrued assets		\$ 182,293	\$ 135,649
38.1					
39.1	180	Deferred Charges	A-13	-	-
40.1	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41.1					
42.1		Total Assets and Other Debits		\$ 1,456,306	\$ 1,466,028

**SCHEDULE A
COMPARATIVE BALANCE SHEET
Liabilities and Other Credits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1.2		CORPORATE CAPITAL AND RETAINED EARNINGS			
2.2	201	Common Stock	A-15	26,700	26,700
3.2	204	Preferred Stock	A-16	-	-
4.2	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5.2	211	Other Paid-in Capital	A-19	164,427	164,427
6.2	215	Retained Earnings	A-20	916,109	871,090
7.2		Total corporate capital and retained earnings		\$ 1,107,236	\$ 1,062,217
8.2					
9.2		PROPRIETARY CAPITAL			
10.2	218	Proprietary Capital	A-21	-	-
11.2					
12.2		LONG TERM DEBT			
13.2	224	Long-term Debt	A-22	200,818	213,237
14.2					
15.2		CURRENT AND ACCRUED LIABILITIES			
16.2	230	Payables to Affiliated Companies	A-23	-	-
17.2	231	Accounts Payable	A-24	32,450	81,754
18.2	232	Short-term Notes Payable	A-25	-	-
19.2	233	Customer Deposits	A-26	23,236	24,646
20.2	236	Taxes Accrued	A-27	-	821
21.2	237	Interest Accrued	A-28	-	-
22.2	241	Other Current Liabilities	A-29	2,482	5,800
23.2		Total current and accrued liabilities		\$ 58,168	\$ 113,021
24.2					
25.2		DEFERRED CREDITS			
26.2	252	Advances for Construction	A-30	-	-
27.2	253	Other Credits	A-31	-	-
28.2	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29.2	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	36,371	23,334
30.2	283	Accumulated Deferred Income Tax Liabilities	A-34	-	-
31.2		Total deferred credits		\$ 36,371	\$ 23,334
32.2					
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34.2	265	Contributions in Aid of Construction	A-35	109,914	107,914
35.2	272	Accumulated Amortization of Contributions	A-36	(56,201)	(53,695)
36.2		Net Contributions in Aid of Construction		\$ 53,713	\$ 54,219
37.2		Total Liabilities and Other Credits		\$ 1,456,306	\$ 1,466,028

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Excl. SDWBA/SRF, Grant Funds) (Sch A-1a)	2,102,882	4,077	-	-	\$ 2,106,959
2	101.1	Water Plant in Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
3	101.2	Water Plant in Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Water Plant in Service - Other	-	-	-	-	\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)	-	-	-	-	\$ -
6	104	Water Plant Purchased or Sold	-	-	-	-	\$ -
7	105	Construction Work in Progress - Water Plant	-	-	-	-	\$ -
8	105.1	Construction Work in Progress - SDWBA/SRF	-	-	-	-	\$ -
9	105.2	Construction Work in Progress - Grant Funds	-	-	-	-	\$ -
10	105.3	Construction Work in Progress - Other	-	-	-	-	\$ -
11	114	Water Plant Acquisition Adjustments	-	-	-	-	\$ -
12		Total utility plant	\$ 2,102,882	\$ 4,077	\$ -	\$ -	\$ 2,106,959

* Debit or credit entries should be explained by footnotes or supplementary schedules

**SCHEDULE A-1a
Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land	30,836				\$ 30,836
4		Total non-depreciable plant	\$ 30,836	\$ -	\$ -	\$ -	\$ 30,836
5							
6		DEPRECIABLE PLANT					
7	304	Structures	4,675				\$ 4,675
8	307	Wells	262,307				\$ 262,307
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant	134,403				\$ 134,403
11	320	Water Treatment Plant	301				\$ 301
12	330	Reservoirs, Tanks and Standpipes	286,100				\$ 286,100
13	331	Water Mains	813,528				\$ 813,528
14	333	Services and Meter Installations	63,864				\$ 63,864
15	334	Meters	101,789	4,077			\$ 105,866
16	335	Hydrants	10,126				\$ 10,126
17	339	Other Equipment	140,434				\$ 140,434
18	340	Office Furniture and Equipment	51,796				\$ 51,796
19	341	Transportation Equipment	202,723				\$ 202,723
20		Total depreciable plant	\$ 2,072,046	\$ 4,077	\$ -	\$ -	\$ 2,076,123
21		Total water plant in service	\$ 2,102,882	\$ 4,077	\$ -	\$ -	\$ 2,106,959

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE A-1b
Account 101.1 - Water Plant in Service - SDWBA/SRF

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
11	320	Water Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes					\$ -
13	331	Water Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
21		Total water plant in service	\$ -	\$ -	\$ -	\$ -	\$ -

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE A-1c
Account 101.2 - Water Plant in Service - Grant Funds

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
11	320	Water Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes					\$ -
13	331	Water Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
21		Total water plant in service	\$ -	\$ -	\$ -	\$ -	\$ -

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE A-1d
Account 103 - Water Plant Held for Future Use

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10	Total			\$ -

SCHEDULE A-2
Account 121 - Non-Utility Property and Other Assets

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-3
Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	772,503				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	2,506				
4	(b) Charged to Account 403	57,937				
5	(c) Charged to Account 407					
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 60,443	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 832,946	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %					
19	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
20						
21	(3) EXPLANATION OF ALL OTHER CREDITS:					
22						
23						
24						
25						
26	(4) EXPLANATION OF ALL OTHER DEBITS:					
27						
28						
29						
30						
31						
32	(5) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION					
33	(a) Straight line					
34	(b) Liberalized					
35	(1) Sum of the years digits					
36	(2) Double declining balance					
37	(3) Other					
38	(c) Both straight line and liberalized	x				

SCHEDULE A-3a
Account 108 - Analysis of Entries in Depreciation Reserve

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1	304	Structures	4,145	62			\$ 4,207
2	307	Wells	107,986	6,442			\$ 114,428
3	311	Pumping Equipment	91,347	3,426			\$ 94,773
4	317	Other Water Source Plant					\$ -
5	320	Water Treatment Plant	257	8			\$ 265
6	330	Reservoirs, Tanks and Standpipes	20,371	5,331			\$ 25,702
7	331	Water Mains	233,957	12,262			\$ 246,219
8	333	Services and Meter Installations	63,864				\$ 63,864
9	334	Meters	51,931	2,502			\$ 54,433
10	335	Hydrants	5,751	179			\$ 5,930
11	339	Other Equipment	27,766	7,344			\$ 35,110
12	340	Office Furniture and Equipment	14,950	4,892			\$ 19,842
13	341	Transportation Equipment	150,178	17,995			\$ 168,173
14		Total	\$ 772,503	\$ 60,443	\$ -	\$ -	\$ 832,946

SCHEDULE A-4
Account 123 - Investments in Affiliated Companies

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-5
Account 124 - Other Investments

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-6
Account 131 - Cash

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	131.1 Cash on Hand		
2	131.2 Cash in Bank	36,039	87,810
3			
4			
5	Total	\$ 36,039	\$ 87,810

SCHEDULE A-7
Account 132 - Cash - Special Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	SDWBA/SRF	-	-
2	Facilities Fees	-	-
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-8
Account 141 - Accounts Receivable - Customers

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer Receivables	91,000	72,667
2			
3			
4			
5	Total	\$ 91,000	\$ 72,667

SCHEDULE A-9
Account 142 - Receivables from Affiliated Companies

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-10
Account 143 - Accumulated Provision for Uncollectible Accounts

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Add: Charges to Account 676 - Uncollectible Accounts Expense	
3	Collections on accounts previously written off as uncollectible	
	Other credits	
	Total Credits	\$ -
4	Less: Write-offs of accounts determined to be uncollectible	
5	Other debits	
	Total Debits	\$ -
6	Balance end of year	\$ -

SCHEDULE A-11			
Account 151 - Materials and Supplies			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Inventory	4,170	4,170
2			
3			
4			
5	Total	\$ 4,170	\$ 4,170

SCHEDULE A-12			
Account 174 - Other Current Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepaid Expense - SWRCB	4,440	5,147
2	Prepaid CA Franchise Tax		7,013
3	GPUC 2021 Overpayment		4,005
4	Deposit on Land Purchase		1,481
5	Total	\$ 4,440	\$ 17,646

SCHEDULE A-13			
Account 180 - Deferred Charges			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-14			
Account 181 - Accumulated Deferred Income Tax Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-15
Account 201 - Common Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	500	100.00	267	26,700	\$ 26,700		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ 26,700	\$ 26,700		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-16
Account 204 - Preferred Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1						\$ -		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ -	\$ -		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-17
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	Nicholas Silicz	267		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	267	Total number of shares	-

SCHEDULE A-18
Account 206 - Subchapter S Corporation Accumulated Adjustments Account

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Credit:	
3	Net Income	
4	Accounting Adjustments	
5	Total Credits	\$ -
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10	Total Debits	\$ -
11	Balance end of year	\$ -

SCHEDULE A-19
Account 211 - Other Paid in Capital (Corporations only)

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Contributed Capital	164,427	
2			
3			
4			
5	Total	\$ 164,427	\$ -

SCHEDULE A-20
Account 215 - Retained Earnings (Corporations Only)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	871,090
2	Add: Credits	
3	Net income	45,019
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 45,019
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	-
15	Balance end of year	\$ 916,109

SCHEDULE A-21
Account 218 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	\$ -
7	Less: Debits	
8	Net losses	
9	218.1 Proprietary Drawings	
10	Other debits (detail):	
11		
12		
13	Total Debits	\$ -
14	Balance end of year	\$ -

SCHEDULE A-22
Account 224 - Long-Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Capital Improvement	12/15/15	9/21/32	183,739	178,918	8.25%		14,979
2	Vehicle Purchase	10/8/21	10/22/25	29,498	21,900	0.90%		234
3								
4								
5								
6								
7								
8	Total			\$ 213,237	\$ 200,818		\$ -	\$ 15,213

SCHEDULE A-23
Account 230 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1						
2						
3						
4						
5						
6						
7	Total	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-24
Account 231 - Accounts Payable

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	PUC Fee	11,976	12,536
2	Miscellaneous	15,350	19,130
3	Nicholas Construction Contract Services & Equipment Rental	54,428	784
4			
5	Total	\$ 81,754	\$ 32,450

SCHEDULE A-25
Account 232 - Short-Term Notes Payable

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1								
2								
3								
4								
5								
6								
7								
8	Total			\$ -	\$ -		\$ -	\$ -

SCHEDULE A-26
Account 233 - Customer Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer Deposits	24,646	23,236
2			
3			
4			
5	Total	\$ 24,646	\$ 23,236

SCHEDULE A-27
Account 236 - Taxes Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	California Franchise Tax	821	-
2			
3			
4			
5	Total	\$ 821	\$ -

SCHEDULE A-28
Account 237 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	237.1 Interest accrued on long-term debt		
2	237.2 Interest accrued on SDWBA loan		
3	237.3 Interest accrued on other liabilities		
4			
5	Total	\$ -	\$ -

SCHEDULE A-29
Account 241 - Other Current Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Payroll Taxes Payable	4,987	2,482
2	Pension Contribution Payable	813	-
3			
4			
5	Total	\$ 5,800	\$ 2,482

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ -
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	
8	Present worth basis	
9	Total refunds	\$ -
10	Transfers to Acct. 265, Contributions in aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ -
16	Balance end of year	\$ -

SCHEDULE A-31
Account 253 - Other Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-32
Account 255 - Accumulated Deferred Investment Tax - Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-33
Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1		23,334	36,371
2			
3			
4			
5	Total	\$ 23,334	\$ 36,371

SCHEDULE A-34
Account 283 - Accumulated Deferred Income Tax Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-35
Account 265 - Contributions in Aid of Construction

Line No.	Item (a)	Total All Columns (b)	Grants, Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (c)	Non-Depreciable (d)	Depreciable (e)	Non-Depreciable (f)
1	Balance beginning of year	\$ 107,914			107,914	
2	Add:					
3	Contributions received during year	\$ 2,000			2,000	
4	Other credits	\$ -				
5	Total credits	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -
8	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 109,914	\$ -	\$ -	\$ 109,914	\$ -

SCHEDULE A-36
Account 272 - Accum. Amort. of Contributions - Debit
(Note: Show beginning debit balance as positive)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	53,695
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	2,506
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	Other debits	
7	Total debits	\$ 2,506
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 56,201

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating Revenues	B-1	1,012,067
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	818,469
6	403	Depreciation Expense	A-3	57,937
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	57,570
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	13,037
11		Total operating revenue deductions		\$ 947,813
12		Total utility operating income		\$ 64,254
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	2
16	426	Miscellaneous Non-Utility Expense	B-5	4,024
17	427	Interest Expense (excluding SDWBA)	B-6	15,213
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (19,235)
20		Net income / <Loss>		\$ 45,019

SCHEDULE B-1
Account 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Residential, Single-family, Multiple Dwelling Units			\$ -
4		460.2 Commercial and Miscellaneous			\$ -
5		460.3 Large Water Users			\$ -
6		460.4 Safe Drinking Water Bond Surcharge			\$ -
7		460.5 Other Unmetered Revenue			\$ -
8		Subtotal	\$ -	\$ -	\$ -
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection			\$ -
12		462.2 Private Fire Protection	6,152	4,892	\$ 1,260
13		Subtotal	\$ 6,152	\$ 4,892	\$ 1,260
14					
15	465	Irrigation revenue			\$ -
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	549,415	536,105	\$ 13,310
19		470.2 Commercial and Multi-residential Master Metered	156,333	153,380	\$ 2,953
20		470.3 Large Water Users	141,447	130,022	\$ 11,425
21		470.4 Safe Drinking Water Bond Surcharge			\$ -
22		470.5 Other Metered Revenues	59,144	68,469	\$ (9,325)
23		Subtotal	\$ 906,339	\$ 887,976	\$ 18,363
24		Total water service revenues	\$ 912,491	\$ 892,868	\$ 19,623
25					
26	480	Other water Dam Project & Late Fees	99,576	191,080	\$ (91,504)
27		Total Operating Revenues	\$ 1,012,067	\$ 1,083,948	\$ (71,881)

SCHEDULE B-2
Account 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased Water	13,450	35,149	\$ (21,699)
4	615	Power	86,968	69,332	\$ 17,636
5	618	Other Volume Related Expenses	1,685	2,782	\$ (1,097)
6		Total volume related expenses	\$ 102,103	\$ 107,263	\$ (5,160)
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	192,565	181,278	\$ 11,287
10	640	Materials	23,175	60,740	\$ (37,565)
11	650	Contract Work	15,563	7,517	\$ 8,046
12	660	Transportation Expense	44,489	36,403	\$ 8,086
13	664	Other Plant Maintenance Expenses	130	1,045	\$ (915)
14		Total non-volume related expenses	\$ 275,922	\$ 286,983	\$ (11,061)
15		Total plant operation and maintenance exp.	\$ 378,025	\$ 394,246	\$ (16,221)
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	159,363	164,117	\$ (4,754)
19	671	Management Salaries	74,922	74,922	\$ -
20	674	Employee Pensions and Benefits	60,761	57,715	\$ 3,046
21	676	Uncollectible Accounts Expense	5,251	1,801	\$ 3,450
22	678	Office Services and Rentals	29,485	29,093	\$ 392
23	681	Office Supplies and Expenses	47,678	55,119	\$ (7,441)
24	682	Professional Services	4,390	3,975	\$ 415
25	684	Insurance	36,602	38,776	\$ (2,174)
26	688	Regulatory Compliance Expense	17,085	18,374	\$ (1,289)
27	689	General Expenses	4,907	10,645	\$ (5,738)
28		Total administrative and general expenses	\$ 440,444	\$ 454,537	\$ (14,093)
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 440,444	\$ 454,537	\$ (14,093)
32		Total Operating Expenses	\$ 818,469	\$ 848,783	\$ (30,314)

SCHEDULE B-3
Accounts 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	9,751		\$ 9,751
3	408.2 Payroll taxes	36,953		\$ 36,953
4	408.3 Other taxes and licenses	10,866		\$ 10,866
5	Total taxes other than income taxes	\$ 57,570	\$ -	\$ 57,570
6				
7	409 State corporate income tax	800		\$ 800
8	410 Federal corporate income tax	13,037		\$ 13,037
9	Total income taxes	\$ 13,837	\$ -	\$ 13,837
10				
11	Total	\$ 71,407	\$ -	\$ 71,407

SCHEDULE B-4
Reconciliation of Reported Net Income for Federal Income Taxes

- 1 Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
- 2 If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax amount the group members.
- 3 Show taxable year if other than calendar year from _____ to _____.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 27	45,019
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Penalties	2,269
5	Contributions carried forward	1,755
6	Depreciation in excess of book carried forward	(62,080)
7		
8		
9		
10	Federal tax net income	(13,037)
11	Computation of tax:	-
12		
13		
14		
15		
16		
17		

SCHEDULE B-5
Accounts 421 and 426 - Income and Expense from Non-Utility Operations

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	Interest Income	2	
2	Charitable Contributions		1,755
3	Penalties		2,269
4			
5	Total	\$ 2	\$ 4,024

SCHEDULE B-6
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	
2	Interest on other (give details below):	
3	Nicholas Silicz	14,979
4	Ford Credit	234
5		
6		
7		
8		
9		
10	Total	\$ 15,213

SCHEDULE C-1
Compensation of Individual Proprietor, Partners and Employees Included in Expenses

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor	2	192,565		\$ 192,565
2	670	Office salaries	3	159,363		\$ 159,363
3	671	Management salaries	1	74,922		\$ 74,922
4						\$ -
5						\$ -
6		Total	6	\$ 426,850	\$ -	\$ 426,850

SCHEDULE C-2
Loans to Directors, Officers, or Shareholders

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1.								
2.								
3.								
4.								
5.								
6.								
7.	Total		\$ -					

SCHEDULE C-3
Engineering and Management Fees and Expenses, etc., During Year

Line No. Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.

- Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes: _____ No: _____
(If the answer is in the affirmative, make appropriate replies to the following questions)*
- Name of each organization or person that was a party to such a contract or agreement.
- Date of original contract or agreement: _____
- Date of each supplement or agreement: _____
- Amount of compensation paid during the year for supervision or management: \$ _____
- To whom paid: _____
- Nature of payment (salary, traveling expenses, etc.): _____
- Amounts paid for each class of service: _____
- Basis for determination of such amounts: _____
- Distribution of payments:

(a) Charged to operating expenses	Amount
(b) Charged to capital amounts	\$ _____
(c) Charged to other account	\$ _____
Total	\$ _____
- Distribution of charges to operating expenses by primary accounts:

Number and Title of Account:	Amount
_____	\$ _____
_____	\$ _____
Total	\$ _____
- What relationship, if any, exists between respondent and supervisory and/or managing concerns?

* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.

**SCHEDULE D-1
Sources of Supply and Water Developed**

Line No.	Diverted into*	STREAMS		FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
		From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2									
3									
4									
5									

Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1Depth to Water	Pumping Capacity(Unit) ²	Annual Quantities Pumped(Unit) ²	Remarks
6	Well #1	HWY 178	1	16"	20	1,000	28	CCF
7	Well #3	HWY 178	3	12"	14	1,150	122,121	CCF
8	Well #5	HWY 178	5	19"	19	1,500	128,957	CCF
9								
10								

Line No.	Designation	Location	Number	FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
				TUNNELS AND SPRINGS			
				Maximum	Minimum		
11							
12							
13							
14							
15							

Purchased Water for Resale							
16	Purchased from						
17	Annual quantities purchased						(Unit chosen) ²
18							
19							

* State ditch, pipe line, reservoir, etc., with name, if any.
 1 Average depth to water surface below ground surface.
 2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	2	250,000	(1) 200,000 (1) 50,000
12	Concrete			
13	Total	2	250,000	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								-
8	Lined conduit								-
9									-
10	Total	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel			250		5,950	12,225		13,825	1,500
20	Wood					1,825	18,250	4,625	9,020	
21	Other									
22	Total	-	-	250	-	7,775	30,521	4,625	22,860	2,460

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								4" to 12"	12" to 14"	
23	Cast Iron									-
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos									-
31	Welded steel									33,500
32	Wood									33,970
33	Other PVC	3,900	5,562							-
34	Total	3,900	5,562	-	-	-	-	-	-	10,483
										77,953

SCHEDULE D-4 Number of Active Service Connections				
Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
	5/8 x 3/4 - in	1,059	1,050	
3/4 - in	10	10		
1 - in	23	23		
- in	30	30		
- in	15	16		
- in	2	2		
- in	2	2		
- in				
Other				
Total	1,141	1,133	-	-

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	1,165	
3/4 - in	10	
1 - in	23	
1.5 - in	30	
2 - in	15	
4 - in	2	
6 - in	2	
- in		
Other		
Total	1,247	-

SCHEDULE D-6 Meter Testing Data	
Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	_____
2. Used, before repair	_____
3. Used, after repair	_____
4. Found fast, requiring billing adjustment	_____
Number of Meters in Service Since Last Test	
1. Ten years or less	_____
2. More than 10, but less than 15 years	_____
3. More than 15 years	_____

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in _____ (Unit Chosen) ¹								
	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential		13,848		9,619		15,090		38,557
Commercial and Multi-residential		2,781		3,004		4,612		10,397
Large water users		15		16		22		53
Public authorities		1,902		3,680		8,979		14,561
Irrigation		1,093		168		1,957		3,218
Other		7,785		7,785		7,786		23,356
Total	-	27,424	-	24,272	-	38,446	-	90,142

	During Current Year					Subtotal	Total	Total Prior Year
	August	September	October	November	December			
Single-family residential	19,332		23,083		19,219	61,634	100,191	110,487
Commercial and Multi-residential	4,627		4,917		4,430	13,974	24,371	24,855
Large water users	42		54		34	130	183	131
Public authorities	12,469		11,361		4,590	28,420	42,981	45,495
Irrigation	3,595		4,398		2,873	10,866	14,084	14,451
Other	7,786		7,786		7,786	23,358	46,714	74,268
Total	47,851	-	51,599	-	38,932	138,382	228,524	269,687

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated: _____

Total population served: _____ 2500

**SCHEDULE D-8
Status With State Board of Public Health**

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?	YES
2. Are you having routine laboratory tests made of water served to your consumers?	YES
3. Do you have a permit from the State Board of Public Health for operation of your water system?	YES
4. Date of per 6/8/2012 See Subsidiary District Reports	
5. If permit is "temporary", what is the expiration date?	
6. If you do not hold a permit, has an application been made for such permit?	7. If so, on what date?

**SCHEDULE D-9
Statement of Material Financial Interest**

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

SCHEDULE E-1
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: _____
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

2. Total surcharge collected from customers during the 12 month reporting period:

\$ _____ -

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch		
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total	-	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Add: Surcharge collections	_____
Interest earned	_____
Other deposits	_____
Less: Loan payments	_____
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ _____ -

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve \$ _____

SCHEDULE E-2 FACILITIES FEES DATA

Class B: Please provide the following information relating to Facilities Fees for districts or subsidiaries serving 2,000 or fewer customers for the calendar year (per D.91-04-068).

Class C: Please provide the following information relating to Facilities Fees collected for the calendar year, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name: _____
 Address: _____
 Account Number: _____
 Date Opened: _____

2. Facilities Fees collected for new connections during the calendar year:

A. Commercial

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Residential

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	\$ _____

4. Reason or Purpose of Withdrawal from this bank account:

INDEX

	<u>PAGE</u>
Advances for construction	24
Assets	10
Balance Sheet	10-11
Common Stock	20
Contributions in aid of construction	26
Depreciation and amortization reserves	15
Declaration	39
Deferred taxes	19
Dividends appropriations	20
Employees and their compensation	31
Engineering and management fees	32
Excess Capacity and Non-Tariffed Services	9
Facilities Fees Data	38
Income Statement	27
Liabilities	11
Loans to officers, directors, or shareholders	32
Long-term debt	22
Management compensation	31
Meters and services	35
Non-utility property	14
Officers	5
Operating expenses	29
Operating revenues	28
Organization and control	5
Other current assets	19
Other income	31
Other paid in capital	21
Payables to affiliated companies	22
Population served	30
Proprietary capital	22
Purchased water for resale	33
Receivables from affiliated companies	18
Retained earnings	21
Safe Drinking Water Bond Act/State Revolving Fund Data	37
Service connections	35
Sources of supply and water developed	33
Status with Board of Health	36
Stockholders	20
Storage facilities	33
Taxes	30
Transmission and distribution facilities	34
Utility plant	12-13
Water delivered to metered customers	35
Water plant in service	12-13
Water plant held for future use	14

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned _____ **Nicholas Silicz**
Officer, Partner, or Owner (Please Print)

of _____ **Erskine Creek Water Company**
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2022 through December 31, 2022.

_____ **President**
Title (Please Print)

_____ *Nick Silicz*
Signature

_____ **760 -379-8309**
Telephone Number

_____ **MAY 18, 2023**
Date

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

RECEIVED

JUL 22 2022

PUBLIC UTILITIES COMMISSION
WATER DIVISION

2021
ANNUAL REPORT
OF

Erskine Creek Water Company, Inc.

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

P. O. Box 656, Lake Isabella, CA 93240

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2021

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2022

TABLE OF CONTENTS

	Page
General Instructions	4
General Information	5
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	6
Utility Plant and Capitalization Data	7
Income, Expenses, and Other Data	8
Excess Capacity and Non-Tariffed Services	9
Schedule A - Comparative Balance Sheet	10-11
Schedule A-1 - Utility Plant	12
Schedule A-1a - Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	12
Schedule A-1b - Account 101.1 - Water Plant in Service - SDWBA/SRF	13
Schedule A-1c - Account 101.2 - Water Plant in Service - Grant Funds	13
Schedule A-1d - Account 103 - Water Plant Held for Future Use	14
Schedule A-2 - Account 121 - Non-Utility Property and Other Assets	14
Schedule A-3 - Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves	15
Schedule A-3a - Account 108 - Analysis of Entries in Depreciation Reserve	16
Schedule A-4 - Account 123 - Investments in Affiliated Companies	16
Schedule A-5 - Account 124 - Other Investments	17
Schedule A-6 - Account 131 - Cash	17
Schedule A-7 - Account 132 - Cash - Special Deposits	17
Schedule A-8 - Account 141 - Accounts Receivable - Customers	18
Schedule A-9 - Account 142 - Receivables from Affiliated Companies	18
Schedule A-10 - Account 143 - Accumulated Provision for Uncollectible Accounts	18
Schedule A-11 - Account 151 - Materials and Supplies	19
Schedule A-12 - Account 174 - Other Current Assets	19
Schedule A-13 - Account 180 - Deferred Charges	19
Schedule A-14 - Account 181 - Accumulated Deferred Income Tax Assets	19
Schedule A-15 - Account 201 - Common Stock	20
Schedule A-16 - Account 204 - Preferred Stock	20
Schedule A-17 - Record of Stockholders at End of Year	20
Schedule A-18 - Account 206 - Subchapter S Corporation Accumulated Adjustments Account	21
Schedule A-19 - Account 211 - Other Paid in Capital (Corporations only)	21
Schedule A-20 - Account 215 - Retained Earnings (Corporations only)	21
Schedule A-21 - Account 218 - Proprietary Capital (Sole Proprietor or Partnership)	22
Schedule A-22 - Account 224 - Long-Term Debt	22
Schedule A-23 - Account 230 - Payables to Affiliated Companies	22
Schedule A-24 - Account 231 - Accounts Payable	22
Schedule A-25 - Account 232 - Short-Term Notes Payable	23
Schedule A-26 - Account 233 - Customer Deposits	23
Schedule A-27 - Account 236 - Taxes Accrued	23
Schedule A-28 - Account 237 - Interest Accrued	24
Schedule A-29 - Account 241 - Other Current Liabilities	24
Schedule A-30 - Account 252 - Advances for Construction	24
Schedule A-31 - Account 253 - Other Credits	25
Schedule A-32 - Account 255 - Accumulated Deferred Investment Tax - Credits	25
Schedule A-33 - Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	25
Schedule A-34 - Account 283 - Accumulated Deferred Income Tax Liabilities	26

TABLE OF CONTENTS

	<u>Page</u>
Schedule A-35 - Account 265 - Contributions in Aid of Construction	26
Schedule A-36 - Account 272 - Accumulated Amortization of Contributions - Debit	26
Schedule B - Income Statement	27
Schedule B-1 - Account 400 - Operating Revenues	28
Schedule B-2 - Account 401 - Operating Expenses	29
Schedule B-3 - Accounts 408, 409, 410 - Taxes Charged During the Year	30
Schedule B-4 - Reconciliation of Reported Net Income for Federal Income Taxes	30
Schedule B-5 - Accounts 421 and 426 - Income and Expense from Non-Utility Operations	31
Schedule B-6 - Account 427 - Interest Expense	31
Schedule C-1 - Compensation of Individual Proprietor, Partners and Employees Included in Expenses	31
Schedule C-2 - Loans to Directors, Officers, or Shareholders	32
Schedule C-3 - Engineering and Management Fees and Expenses, Etc., During Year	32
Schedule D-1 - Sources of Supply and Water Developed	33
Schedule D-2 - Description of Storage Facilities	33
Schedule D-3 - Description of Transmission and Distribution Facilities	34
Schedule D-4 - Number of Active Service Connections	35
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	35
Schedule D-6 - Meter Testing Data	35
Schedule D-7 - Water Delivered to Metered Customers	35
Schedule D-8 - Status With State Board of Public Health	36
Schedule D-9 - Statement of Material Financial Interest	36
Schedule E-1 - Safe Drinking Water Bond Act / State Revolving Fund Data	37
Schedule E-2 - Facilities Fees Data	38
Declaration	39
Index	40

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2022**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 39 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2021 through December 31, 2021. Fiscal year reports will not be accepted.

GENERAL INFORMATION

1. Name under which utility is doing business: Erskine Creek Water Company, Inc.

2. Official mailing address:
Post Office Box 656, Lake Isabella, CA 93240

3. Name and title of person to whom correspondence should be addressed:
Nicholas Silicz Telephone: 760-379-8309

4. Address where accounting records are maintained:
2001 22nd Street, Suite 100, Bakersfield, CA 93301

5. Service Area (Refer to district reports if applicable): _____

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: _____ Telephone: _____
Address: _____

7. OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) _____
Organized under laws of (state) California Date: 3/3/1952

Principal Officers:
Name: Nicholas Silicz Title: President
Name: Jacqueline Silicz Title: Secretary-Treasurer
Name: _____ Title: _____
Name: _____ Title: _____

8. Names of associated companies: _____

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____

10. Use the space below for supplementary information or explanations concerning this report:

11. List Name, Grade, and License Number of all Licensed Operators:
Justin Slinkard, Grade D3 Operator No. 28696
Alexander Silicz, Grade D2 Operator No. 41854

12. This annual report was prepared by:
Name of firm or consultant: Gilbert Ansolabehere
Address of firm or consultant: 2001 22nd Street, Suite 100
Bakersfield, CA 93301
Phone Number of firm or consultant: 661 327-2215

INSTRUCTIONS

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. If needed, the Excel data worksheets can be made unprotected (no password is needed) if the utility wants to make modifications and/or add additional data.

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2021

Name of Utility: Erskine Creek Water Company Telephone: 760 379-8309

Person Responsible for this Report: Nicholas Silicz

	<u>1/1/2021</u>	<u>12/31/2021</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	\$ 1,785,045	\$ 2,102,882	\$ 1,943,964
2 Accumulated Depreciation/Amortization	(720,057)	(772,503)	(746,280)
3 Net Utility Plant	1,064,988	1,330,379	1,197,684
4 Advances for Construction	-	-	-
5 Contributions in Aid of Construction	107,914	107,914	107,914
6 Accumulated Deferred Taxes	-	23,334	11,667
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	26,700	26,700	26,700
12 Preferred Stock	-	-	-
13 Retained Earnings	788,663	871,090	829,877
14 Total Corporate Capital and Retained Earnings	979,790	1,062,217	1,021,004
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	188,180	213,237	200,709

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2021

Name of Utility: _____

Telephone: _____

		Annual Amount
INCOME/EXPENSES DATA		
1	Operating Revenues	\$ 1,083,948
2	Operating Expenses	848,783
3	Depreciation	50,007
4	SDWBA Loan Amortization Expense	-
5	Taxes	86,676
6	Utility Operating Income	98,482
7	Non-Utility Income	10
8	Interest Expense	15,415
9	Net Income	82,427
10		
OPERATING EXPENSES DATA		
12	Purchased Water	35,149
13	Power	69,332
14	Other Volume Related Expenses	2,782
15	Non-Volume Related Expenses	286,983
16	Administrative and General Expenses	454,537
17		
OTHER DATA		
19		
20	Active Service Connections (Exc. Fire Protect.) _____	Annual Average
21		
22	Metered Service Connections	1,111 1,141 1,126
23	Flat Rate Service Connections	- - -
24	Total Active Service Connections	1,111 1,141 1,126

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2021:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number (by account)	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1	None										
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

SCHEDULE A
COMPARATIVE BALANCE SHEET
Assets and Other Debits

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1		UTILITY PLANT			
2	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	2,102,882	1,544,189
3	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	-	-
4	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	-	-
5	101.3	Water Plant in Service - Other	A-1	-	-
6	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7	104	Water Plant Purchased or Sold	A-1	-	-
8	105	Construction Work in Progress - Water Plant	A-1	-	240,856
9	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
10	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11	105.3	Construction Work in Progress - Other	A-1	-	-
12	114	Water Plant Acquisition Adjustments	A-1	-	-
13		Total Utility Plant		\$ 2,102,882	\$ 1,785,045
14	108	Accumulated Depreciation of Water Plant	A-3	(772,503)	(720,057)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	-	-
16	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	-	-
17	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18		Total Accumulated Depreciation/Amortization		\$ (772,503)	\$ (720,057)
19		Net Utility Plant		\$ 1,330,379	\$ 1,064,988
20					
21		INVESTMENTS			
22	121	Non-utility Property and Other Assets	A-2	-	-
23	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24		Net non-utility property		\$ -	\$ -
25	123	Investments in Affiliated Companies	A-4	-	-
26	124	Other Investments	A-5	-	-
27		Total Investments		\$ -	\$ -
28					
29		CURRENT AND ACCRUED ASSETS			
30	131	Cash	A-6	36,039	206,803
31	132	Cash - Special Deposits	A-7	-	-
32	141	Accounts Receivable - Customers	A-8	91,000	126,273
33	142	Receivables from Affiliated Companies	A-9	-	-
34	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35	151	Materials and Supplies	A-11	4,170	4,170
36	174	Other Current Assets	A-12	4,440	3,903
37		Total current and accrued assets		\$ 135,649	\$ 341,149
38					
39	180	Deferred Charges	A-13	-	-
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		Total Assets and Other Debits		\$ 1,466,028	\$ 1,406,137

**SCHEDULE A
COMPARATIVE BALANCE SHEET
Liabilities and Other Credits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1		CORPORATE CAPITAL AND RETAINED EARNINGS			
2	201	Common Stock	A-15	26,700	26,700
3	204	Preferred Stock	A-16	-	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5	211	Other Paid-in Capital	A-19	164,427	164,427
6	215	Retained Earnings	A-20	871,090	788,663
7		Total corporate capital and retained earnings		\$ 1,062,217	\$ 979,790
8					
9		PROPRIETARY CAPITAL			
10	218	Proprietary Capital	A-21	-	-
11					
12		LONG TERM DEBT			
13	224	Long-term Debt	A-22	213,237	188,180
14					
15		CURRENT AND ACCRUED LIABILITIES			
16	230	Payables to Affiliated Companies	A-23	-	-
17	231	Accounts Payable	A-24	81,754	120,270
18	232	Short-term Notes Payable	A-25	-	-
19	233	Customer Deposits	A-26	24,646	23,881
20	236	Taxes Accrued	A-27	821	22,341
21	237	Interest Accrued	A-28	-	-
22	241	Other Current Liabilities	A-29	5,800	15,017
23		Total current and accrued liabilities		\$ 113,021	\$ 181,509
24					
25		DEFERRED CREDITS			
26	252	Advances for Construction	A-30	-	-
27	253	Other Credits	A-31	-	-
28	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	23,334	-
30	283	Accumulated Deferred Income Tax Liabilities	A-34	-	-
31		Total deferred credits		\$ 23,334	\$ -
32					
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	265	Contributions in Aid of Construction	A-35	107,914	107,914
35	272	Accumulated Amortization of Contributions	A-36	(53,695)	(51,256)
36		Net Contributions in Aid of Construction		\$ 54,219	\$ 56,658
37		Total Liabilities and Other Credits		\$ 1,466,028	\$ 1,406,137

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Excl. SDWBA/SRF, Grant Funds) (Sch A-1a)	1,544,189	558,693	-	-	\$ 2,102,882
2	101.1	Water Plant in Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
3	101.2	Water Plant in Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Water Plant in Service - Other					\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)					\$ -
6	104	Water Plant Purchased or Sold					\$ -
7	105	Construction Work in Progress - Water Plant	240,856			(240,856)	\$ -
8	105.1	Construction Work in Progress - SDWBA/SRF					\$ -
9	105.2	Construction Work in Progress - Grant Funds					\$ -
10	105.3	Construction Work in Progress - Other					\$ -
11	114	Water Plant Acquisition Adjustments					\$ -
12		Total utility plant	\$ 1,785,045	\$ 558,693	\$ -	\$ (240,856)	\$ 2,102,882

* Debit or credit entries should be explained by footnotes or supplementary schedules

**SCHEDULE A-1a
Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land	30,836				\$ 30,836
4		Total non-depreciable plant	\$ 30,836	\$ -	\$ -	\$ -	\$ 30,836
5							
6		DEPRECIABLE PLANT					
7	304	Structures	4,675				\$ 4,675
8	307	Wells	262,307				\$ 262,307
9	311	Pumping Equipment	-				\$ -
10	317	Other Water Source Plant	134,403				\$ 134,403
11	320	Water Treatment Plant	301				\$ 301
12	330	Reservoirs, Tanks and Standpipes	43,876	242,224			\$ 286,100
13	331	Water Mains	532,220	281,308			\$ 813,528
14	333	Services and Meter Installations	63,864				\$ 63,864
15	334	Meters	99,375	2,414			\$ 101,789
16	335	Hydrants	10,126				\$ 10,126
17	339	Other Equipment	140,434				\$ 140,434
18	340	Office Furniture and Equipment	51,796				\$ 51,796
19	341	Transportation Equipment	169,976	32,747			\$ 202,723
20		Total depreciable plant	\$ 1,513,353	\$ 558,693	\$ -	\$ -	\$ 2,072,046
21		Total water plant in service	\$ 1,544,189	\$ 558,693	\$ -	\$ -	\$ 2,102,882

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE A-1b
Account 101.1 - Water Plant in Service - SDWBA/SRF

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
11	320	Water Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes					\$ -
13	331	Water Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
21		Total water plant in service	\$ -	\$ -	\$ -	\$ -	\$ -

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE A-1c
Account 101.2 - Water Plant in Service - Grant Funds

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
11	320	Water Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes					\$ -
13	331	Water Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
21		Total water plant in service	\$ -	\$ -	\$ -	\$ -	\$ -

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE A-1d
Account 103 - Water Plant Held for Future Use

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10	Total			\$ -

SCHEDULE A-2
Account 121 - Non-Utility Property and Other Assets

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-3

Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	720,057				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	2,439				
4	(b) Charged to Account 403	50,007				
5	(c) Charged to Account 407					
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 52,446	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 772,503	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %					
19						
20	(2) EXPLANATION OF ALL OTHER CREDITS:					
21						
22						
23						
24						
25						
26	(3) EXPLANATION OF ALL OTHER DEBITS:					
27						
28						
29						
30						
31						
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION					
33	(a) Straight line					
34	(b) Liberalized					
35	(1) Sum of the years digits					
36	(2) Double declining balance					
37	(3) Other					
38	(c) Both straight line and liberalized	x				

SCHEDULE A-3a
Account 108 - Analysis of Entries in Depreciation Reserve

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1	304	Structures	4,083	62			\$ 4,145
2	307	Wells	101,544	6,442			\$ 107,986
3	311	Pumping Equipment	87,921	3,426			\$ 91,347
4	317	Other Water Source Plant	-				\$ -
5	320	Water Treatment Plant	249	8			\$ 257
6	330	Reservoirs, Tanks and Standpipes	17,058	3,313			\$ 20,371
7	331	Water Mains	223,618	10,339			\$ 233,957
8	333	Services and Meter Installations	63,864	-			\$ 63,864
9	334	Meters	49,615	2,316			\$ 51,931
10	335	Hydrants	5,572	179			\$ 5,751
11	339	Other Equipment	20,362	7,404			\$ 27,766
12	340	Office Furniture and Equipment	10,058	4,892			\$ 14,950
13	341	Transportation Equipment	136,113	14,065			\$ 150,178
14		Total	\$ 720,057	\$ 52,446	\$ -	\$ -	\$ 772,503

SCHEDULE A-4
Account 123 - Investments in Affiliated Companies

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-5
Account 124 - Other Investments**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-6
Account 131 - Cash**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	131.1 Cash on Hand		
2	131.2 Cash in Bank	206,803	36,039
3			
4			
5	Total	\$ 206,803	\$ 36,039

**SCHEDULE A-7
Account 132 - Cash - Special Deposits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	SDWBA/SRF	-	-
2	Facilities Fees	-	-
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-8
Account 141 - Accounts Receivable - Customers

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer Receivables	126,273	91,000
2			
3			
4			
5	Total	\$ 126,273	\$ 91,000

SCHEDULE A-9
Account 142 - Receivables from Affiliated Companies

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-10
Account 143 - Accumulated Provision for Uncollectible Accounts

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	-
2	Add: Charges to Account 676 - Uncollectible Accounts Expense	
3	Collections on accounts previously written off as uncollectible	
	Other credits	
	Total Credits	\$ -
4	Less: Write-offs of accounts determined to be uncollectible	
5	Other debits	
	Total Debits	\$ -
6	Balance end of year	\$ -

SCHEDULE A-11			
Account 151 - Materials and Supplies			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Inventory	4,170	4,170
2			
3			
4			
5	Total	\$ 4,170	\$ 4,170

SCHEDULE A-12			
Account 174 - Other Current Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepaid Expense - SWRCB	3,903	4,440
2			
3			
4			
5	Total	\$ 3,903	\$ 4,440

SCHEDULE A-13			
Account 180 - Deferred Charges			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-14			
Account 181 - Accumulated Deferred Income Tax Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-15
Account 201 - Common Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common	500	100.00	267	26,700	\$ 26,700		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ 26,700	\$ 26,700		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-16
Account 204 - Preferred Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	None					\$ -		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ -	\$ -		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-17
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	Nicholas Silicz	267		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	267	Total number of shares	-

SCHEDULE A-18		
Account 206 - Subchapter S Corporation Accumulated Adjustments Account		
Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	-
2	Credit:	
3	Net Income	
4	Accounting Adjustments	
5	Total Credits	\$ -
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10	Total Debits	\$ -
11	Balance end of year	\$ -

SCHEDULE A-19			
Account 211 - Other Paid in Capital (Corporations only)			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Contributed Capital	164,427	164,427
2			
3			
4			
5	Total	\$ 164,427	\$ 164,427

SCHEDULE A-20		
Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	788,663
2	Add: Credits	
3	Net income	82,427
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 82,427
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	-
15	Balance end of year	\$ 871,090

SCHEDULE A-21
Account 218 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	\$ -
7	Less: Debits	
8	Net losses	
9	218.1 Proprietary Drawings	
10	Other debits (detail)	
11		
12		
13	Total Debits	\$ -
14	Balance end of year	\$ -

SCHEDULE A-22
Account 224 - Long-Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Capital Improvement	12/15/15	9/21/32	188,180	183,739	8.25%		15,359
2	Vehicle Purchase	10/8/21	10/22/25		29,498	0.90%		56
3								
4								
5								
6								
7								
8	Total			\$ 188,180	\$ 213,237		\$ -	\$ 15,415

SCHEDULE A-23
Account 230 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	None					
2						
3						
4						
5						
6						
7	Total	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-24
Account 231 - Accounts Payable

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	PUC Fee	11,740	11,976
2	Miscellaneous	4,197	15,350
3	County of Kern Franchise Fee	9,384	
4	Nicholas Construction contract services & equipment rental	94,949	54,428
5	Total	\$ 120,270	\$ 81,754

SCHEDULE A-25
Account 232 - Short-Term Notes Payable

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	none							
2								
3								
4								
5								
6								
7								
8	Total			\$ -	\$ -		\$ -	\$ -

SCHEDULE A-26
Account 233 - Customer Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer Deposits	23,881	24,646
2			
3			
4			
5	Total	\$ 23,881	\$ 24,646

SCHEDULE A-27
Account 236 - Taxes Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	California Franchise Taxes	3,606	821
2	Department of the Treasury	18,735	
3			
4			
5	Total	\$ 22,341	\$ 821

SCHEDULE A-28
Account 237 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	237.1 Interest accrued on long-term debt		
2	237.2 Interest accrued on SDWBA loan		
3	237.3 Interest accrued on other liabilities		
4			
5	Total	\$ -	\$ -

SCHEDULE A-29
Account 241 - Other Current Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Payroll Taxes Payable	15,017	4,987
2	Pension Contribution Payable		813
3			
4			
5	Total	\$ 15,017	\$ 5,800

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ -
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	
8	Present worth basis	
9	Total refunds	\$ -
10	Transfers to Acct. 265, Contributions in aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ -
16	Balance end of year	\$ -

SCHEDULE A-31
Account 253 - Other Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-32
Account 255 - Accumulated Deferred Investment Tax - Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-33
Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Income Taxes		23,334
2			
3			
4			
5	Total	\$ -	\$ 23,334

SCHEDULE A-34
Account 283 - Accumulated Deferred Income Tax Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-35
Account 265 - Contributions in Aid of Construction

Line No.	Item (a)	Total All Columns (b)	Grants, Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (c)	Non-Depreciable (d)	Depreciable (e)	Non-Depreciable (f)
1	Balance beginning of year	\$ 107,914			107,914	
2	Add:					
3	Contributions received during year	\$ -				
4	Other credits	\$ -				
5	Total credits	\$ -	\$ -	\$ -	\$ -	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 107,914	\$ -	\$ -	\$ 107,914	\$ -

SCHEDULE A-36
Account 272 - Accum. Amort. of Contributions - Debit
(Note: Show beginning debit balance as positive)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	51,256
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	2,439
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	Other debits	
7	Total debits	\$ 2,439
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 53,695

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating Revenues	B-1	1,083,948
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	848,783
6	403	Depreciation Expense	A-3	50,007
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	55,521
9	409	State Corporate Income Tax Expense	B-3	7,821
10	410	Federal Corporate Income Tax Expense	B-3	23,334
11		Total operating revenue deductions		\$ 985,466
12		Total utility operating income		\$ 98,482
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	10
16	426	Miscellaneous Non-Utility Expense	B-5	650
17	427	Interest Expense (excluding SDWBA)	B-6	15,415
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (16,055)
20		Net income		\$ 82,427

SCHEDULE B-1
Account 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Residential, Single-family, Multiple Dwelling Units			\$ -
4		460.2 Commercial and Miscellaneous			\$ -
5		460.3 Large Water Users			\$ -
6		460.4 Safe Drinking Water Bond Surcharge			\$ -
7		460.5 Other Unmetered Revenue			\$ -
8		Subtotal	\$ -	\$ -	\$ -
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection			\$ -
12		462.2 Private Fire Protection	4,892	5,768	\$ (876)
13		Subtotal	\$ 4,892	\$ 5,768	\$ (876)
14					
15	465	Irrigation revenue			\$ -
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	536,105	547,891	\$ (11,786)
19		470.2 Commercial and Multi-residential Master Metered	153,380	153,154	\$ 226
20		470.3 Large Water Users	130,022	146,723	\$ (16,701)
21		470.4 Safe Drinking Water Bond Surcharge			\$ -
22		470.5 Other Metered Revenues LICSD_KVmWC-H2O Sold	68,469	65,275	\$ 3,194
23		Subtotal	\$ 887,976	\$ 913,043	\$ (25,067)
24		Total water service revenues	\$ 892,868	\$ 918,811	\$ (25,943)
25					
26	480	Other water Dam Project & Late fees	191,080	167,742	\$ 23,338
27		Total Operating Revenues	\$ 1,083,948	\$ 1,086,553	\$ (2,605)

SCHEDULE B-2
Account 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased Water	35,149	33,474	\$ 1,675
4	615	Power	69,332	65,426	\$ 3,906
5	618	Other Volume Related Expenses	2,782	5,197	\$ (2,415)
6		Total volume related expenses	\$ 107,263	\$ 104,097	\$ 3,166
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	181,278	174,664	\$ 6,614
10	640	Materials	60,740	58,335	\$ 2,405
11	650	Contract Work	7,517	14,791	\$ (7,274)
12	660	Transportation Expense	36,403	28,092	\$ 8,311
13	664	Other Plant Maintenance Expenses	1,045	32,292	\$ (31,247)
14		Total non-volume related expenses	\$ 286,983	\$ 308,174	\$ (21,191)
15		Total plant operation and maintenance exp.	\$ 394,246	\$ 412,271	\$ (18,025)
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	164,117	157,139	\$ 6,978
19	671	Management Salaries	74,922	71,164	\$ 3,758
20	674	Employee Pensions and Benefits	57,715	55,729	\$ 1,986
21	676	Uncollectible Accounts Expense	1,801	4,985	\$ (3,184)
22	678	Office Services and Rentals	29,093	25,552	\$ 3,541
23	681	Office Supplies and Expenses	55,119	53,866	\$ 1,253
24	682	Professional Services	3,975	3,999	\$ (24)
25	684	Insurance	38,776	34,183	\$ 4,593
26	688	Regulatory Compliance Expense	18,374	12,645	\$ 5,729
27	689	General Expenses	10,645	8,502	\$ 2,143
28		Total administrative and general expenses	\$ 454,537	\$ 427,764	\$ 26,773
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 454,537	\$ 427,764	\$ 26,773
32		Total Operating Expenses	\$ 848,783	\$ 840,035	\$ 8,748

SCHEDULE B-3
Accounts 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	8,588		\$ 8,588
3	408.2 Payroll taxes	36,067		\$ 36,067
4	408.3 Other taxes and licenses	10,866		\$ 10,866
5	Total taxes other than income taxes	\$ 55,521	\$ -	\$ 55,521
6				
7	409 State corporate income tax	7,821		\$ 7,821
8	410 Federal corporate income tax	23,334		\$ 23,334
9	Total income taxes	\$ 31,155	\$ -	\$ 31,155
10				
11	Total	\$ 86,676	\$ -	\$ 86,676

SCHEDULE B-4
Reconciliation of Reported Net Income for Federal Income Taxes

1 Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2 If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax amount the group members.

3 Show taxable year if other than calendar year from _____ to _____.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 27	82,427
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Penalties	589
5	Contributions carried forward	650
6	Depreciation in excess of book	(107,000)
7	Federal tax expense	23,334
8		
9		
10	Federal tax net income	-
11	Computation of tax:	
12	Federal	-
13		
14		
15		
16		
17		

SCHEDULE B-5
Accounts 421 and 426 - Income and Expense from Non-Utility Operations

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	Interest income	10	
2	Contributions		650
3			
4			
5	Total	\$ 10	\$ 650

SCHEDULE B-6
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	
2	Interest on other (give details below):	
3	Nicholas Silicz	15,359
4	Ford Credit	56
5		
6		
7		
8		
9		
10	Total	\$ 15,415

SCHEDULE C-1
Compensation of Individual Proprietor, Partners and Employees Included in Expenses

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor		181,278		\$ 181,278
2	670	Office salaries		164,117		\$ 164,117
3	671	Management salaries		74,922		\$ 74,922
4						\$ -
5						\$ -
6		Total	-	\$ 420,317	\$ -	\$ 420,317

**SCHEDULE C-2
Loans to Directors, Officers, or Shareholders**

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1.								
2.								
3.								
4.								
5.								
6.								
7.	Total		\$ -					

**SCHEDULE C-3
Engineering and Management Fees and Expenses, etc., During Year**

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1.	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes: _____ No: <u> X </u> (If the answer is in the affirmative, make appropriate replies to the following questions)*	
2.	Name of each organization or person that was a party to such a contract or agreement.	
3.	Date of original contract or agreement: _____	
4.	Date of each supplement or agreement: _____	
5.	Amount of compensation paid during the year for supervision or management: _____	\$ _____
6.	To whom paid: _____	
7.	Nature of payment (salary, traveling expenses, etc.): _____	
8.	Amounts paid for each class of service: _____	
9.	Basis for determination of such amounts: _____	
10.	Distribution of payments:	Amount
	(a) Charged to operating expenses	\$ _____
	(b) Charged to capital amounts	\$ _____
	(c) Charged to other account	\$ _____
	Total	\$ _____ -
11.	Distribution of charges to operating expenses by primary accounts: Number and Title of Account:	Amount
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____
	Total	\$ _____ -
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.		

**SCHEDULE D-1
Sources of Supply and Water Developed**

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2									
3									
4									
5									
WELLS							Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
6	Well #1	HWY 178	1	16"	20	1,000	18	CCF	
7	Well #3	HWY 178	3	12"	14	1,150	40,518	CCF	
8	Well #5	HWY 158	5	19"	19	1,500	244,382	CCF	
9									
10									
TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual quantities purchased						(Unit chosen) ²		
18									
19									
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface.</p> <p>2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</p>									

**SCHEDULE D-2
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	2	250,000	(1) 200,000 (1) 50,000
12	Concrete			
13	Total	2	250,000	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
 Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued
 Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos					5,950	12,225		13,825	1,500
19	Welded steel			250		1,825	18,250	4,625	9,020	
20	Wood									
21	Other PVC						46		15	960
22	Total	-	-	250	-	7,775	30,521	4,625	22,860	2,460

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								4" to 12"	12" to 14"	
23	Cast Iron									-
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos									33,500
31	Welded steel									33,970
32	Wood									-
33	Other PVC	3,900	5,562							10,483
34	Total	3,900	5,562	-	-	-	-	-	-	77,953

SCHEDULE D-4 Number of Active Service Connections				
Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
	5/8 x 3/4 - in	1,028	1,059	
3/4 - in	11	10		
1 - in	23	23		
1.5 - in	30	30		
2 - in	16	15		
4 - in	2	2		
6 - in	1	2		
- in				
Other				
Total	1,111	1,141	-	-

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Services
5/8 x 3/4 - in	1,164	
3/4 - in	10	
1 - in	23	
1.5 - in	30	
2 - in	15	
4 - in	2	
6 - in	2	
- in		
Other		
Total	1,246	-

SCHEDULE D-6 Meter Testing Data	
Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	25
2. Used, before repair	10
3. Used, after repair	
4. Found fast, requiring billing adjustment	
Number of Meters in Service Since Last Test	
1. Ten years or less	
2. More than 10, but less than 15 years	
3. More than 15 years	

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in _____ (Unit Chosen) ¹								
	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential		13,174		10,468		14,753		38,395
Commercial and Multi-residential		3,264		3,036		3,897		10,197
Large water users		8		11		13		32
Public authorities		2,992		3,147		8,406		14,545
Irrigation		1,059		266		1,673		2,998
Other		12,378		12,378		12,378		37,134
Total	-	32,875	-	29,306	-	41,120	-	103,301
	During Current Year						Subtotal	Total Prior Year
	August	September	October	November	December			
Single-family residential	24,393		26,975		20,724	72,092	110,487	105,016
Commercial and Multi-residential	5,089		5,150		4,419	14,658	24,855	27,003
Large water users	22		50		27	99	131	88
Public authorities	14,699		10,753		5,498	30,950	45,495	34,854
Irrigation	3,904		4,116		3,433	11,453	14,451	12,568
Other	12,378		12,378		12,378	37,134	74,268	77,277
Total	60,485	-	59,422	-	46,479	166,386	269,687	256,806

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated: _____

Total population served: _____ 2500

SCHEDULE E-1
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: _____
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

2. Total surcharge collected from customers during the 12 month reporting period:

\$ _____ -

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch		
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total	-	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Add: Surcharge collections	_____
Interest earned	_____
Other deposits	_____
Less: Loan payments	_____
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ _____ -

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve \$ _____

SCHEDULE E-2 FACILITIES FEES DATA

Class B: Please provide the following information relating to Facilities Fees for districts or subsidiaries serving 2,000 or fewer customers for the calendar year (per D.91-04-068).

Class C: Please provide the following information relating to Facilities Fees collected for the calendar year, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name: _____
 Address: _____
 Account Number: _____
 Date Opened: _____

2. Facilities Fees collected for new connections during the calendar year:

A. Commercial

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Residential

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	\$ _____ -

4. Reason or Purpose of Withdrawal from this bank account:

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned _____ **Nicholas Silicz**
Officer, Partner, or Owner (Please Print)

of _____ **Erskine Creek Water Company**
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2021 through December 31, 2021.

_____ **President**
Title (Please Print)

_____ **Signature**

_____ **760-379-8309**
Telephone Number

_____ **Date**

INDEX

	<u>PAGE</u>
Advances for construction	24
Assets	10
Balance Sheet	10-11
Common Stock	20
Contributions in aid of construction	26
Depreciation and amortization reserves	15
Declaration	39
Deferred taxes	19
Dividends appropriations	20
Employees and their compensation	31
Engineering and management fees	32
Excess Capacity and Non-Tariffed Services	9
Facilities Fees Data	38
Income Statement	27
Liabilities	11
Loans to officers, directors, or shareholders	32
Long-term debt	22
Management compensation	31
Meters and services	35
Non-utility property	14
Officers	5
Operating expenses	29
Operating revenues	28
Organization and control	5
Other current assets	19
Other income	31
Other paid in capital	21
Payables to affiliated companies	22
Population served	30
Proprietary capital	22
Purchased water for resale	33
Receivables from affiliated companies	18
Retained earnings	21
Safe Drinking Water Bond Act/State Revolving Fund Data	37
Service connections	35
Sources of supply and water developed	33
Status with Board of Health	36
Stockholders	20
Storage facilities	33
Taxes	30
Transmission and distribution facilities	34
Utility plant	12-13
Water delivered to metered customers	35
Water plant in service	12-13
Water plant held for future use	14

Received _____
Examined _____

**CLASS B and C
WATER UTILITIES**

U# _____

**2020
ANNUAL REPORT
OF**

Erskine Creek Water Company, Inc.

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

P.O. Box 656 Lake Isabella, CA 93240
(OFFICIAL MAILING ADDRESS)

ZIP

**TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2020**

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2021

TABLE OF CONTENTS

	Page
General Instructions	4
General Information	5
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	6
Utility Plant and Capitalization Data	7
Income, Expenses, and Other Data	8
Excess Capacity and Non-Tariffed Services	9
Schedule A - Comparative Balance Sheet	10-11
Schedule A-1 - Utility Plant	12
Schedule A-1a - Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	12
Schedule A-1b - Account 101.1 - Water Plant in Service - SDWBA/SRF	13
Schedule A-1c - Account 101.2 - Water Plant in Service - Grant Funds	13
Schedule A-1d - Account 103 - Water Plant Held for Future Use	14
Schedule A-2 - Account 121 - Non-Utility Property and Other Assets	14
Schedule A-3 - Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves	15
Schedule A-3a - Account 108 - Analysis of Entries in Depreciation Reserve	16
Schedule A-4 - Account 123 - Investments in Affiliated Companies	16
Schedule A-5 - Account 124 - Other Investments	17
Schedule A-6 - Account 131 - Cash	17
Schedule A-7 - Account 132 - Cash - Special Deposits	17
Schedule A-8 - Account 141 - Accounts Receivable - Customers	18
Schedule A-9 - Account 142 - Receivables from Affiliated Companies	18
Schedule A-10 - Account 143 - Accumulated Provision for Uncollectible Accounts	18
Schedule A-11 - Account 151 - Materials and Supplies	19
Schedule A-12 - Account 174 - Other Current Assets	19
Schedule A-13 - Account 180 - Deferred Charges	19
Schedule A-14 - Account 181 - Accumulated Deferred Income Tax Assets	19
Schedule A-15 - Account 201 - Common Stock	20
Schedule A-16 - Account 204 - Preferred Stock	20
Schedule A-17 - Record of Stockholders at End of Year	20
Schedule A-18 - Account 206 - Subchapter S Corporation Accumulated Adjustments Account	21
Schedule A-19 - Account 211 - Other Paid in Capital (Corporations only)	21
Schedule A-20 - Account 215 - Retained Earnings (Corporations only)	21
Schedule A-21 - Account 218 - Proprietary Capital (Sole Proprietor or Partnership)	22
Schedule A-22 - Account 224 - Long-Term Debt	22
Schedule A-23 - Account 230 - Payables to Affiliated Companies	22
Schedule A-24 - Account 231 - Accounts Payable	22
Schedule A-25 - Account 232 - Short-Term Notes Payable	23
Schedule A-26 - Account 233 - Customer Deposits	23
Schedule A-27 - Account 236 - Taxes Accrued	23
Schedule A-28 - Account 237 - Interest Accrued	24
Schedule A-29 - Account 241 - Other Current Liabilities	24
Schedule A-30 - Account 252 - Advances for Construction	24
Schedule A-31 - Account 253 - Other Credits	25
Schedule A-32 - Account 255 - Accumulated Deferred Investment Tax - Credits	25
Schedule A-33 - Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	25
Schedule A-34 - Account 283 - Accumulated Deferred Income Tax Liabilities	26

TABLE OF CONTENTS

	<u>Page</u>
Schedule A-35 - Account 265 - Contributions in Aid of Construction	26
Schedule A-36 - Account 272 - Accumulated Amortization of Contributions - Debit	26
Schedule B - Income Statement	27
Schedule B-1 - Account 400 - Operating Revenues	28
Schedule B-2 - Account 401 - Operating Expenses	29
Schedule B-3 - Accounts 408, 409, 410 - Taxes Charged During the Year	30
Schedule B-4 - Reconciliation of Reported Net Income for Federal Income Taxes	30
Schedule B-5 - Accounts 421 and 426 - Income and Expense from Non-Utility Operations	31
Schedule B-6 - Account 427 - Interest Expense	31
Schedule C-1 - Compensation of Individual Proprietor, Partners and Employees Included in Expenses	31
Schedule C-2 - Loans to Directors, Officers, or Shareholders	32
Schedule C-3 - Engineering and Management Fees and Expenses, Etc., During Year	32
Schedule D-1 - Sources of Supply and Water Developed	33
Schedule D-2 - Description of Storage Facilities	33
Schedule D-3 - Description of Transmission and Distribution Facilities	34
Schedule D-4 - Number of Active Service Connections	35
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	35
Schedule D-6 - Meter Testing Data	35
Schedule D-7 - Water Delivered to Metered Customers	35
Schedule D-8 - Status With State Board of Public Health	36
Schedule D-9 - Statement of Material Financial Interest	36
Schedule E-1 - Safe Drinking Water Bond Act / State Revolving Fund Data	37
Schedule E-2 - Facilities Fees Data	38
Declaration	39
Index	40

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2021**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 39 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2020 through December 31, 2020. Fiscal year reports will not be accepted.

GENERAL INFORMATION

1. Name under which utility is doing business: Erskine Creek Water Company, Inc.

2. Official mailing address:
Post Office Box 656 Lake Isabella, CA 93240

3. Name and title of person to whom correspondence should be addressed:
Nicholas Silicz Telephone: 760-379-8309

4. Address where accounting records are maintained:
2001 22nd Street, Suite 100 Bakersfield CA 93301

5. Service Area (Refer to district reports if applicable): _____

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: _____ Telephone: _____
Address: _____

7. OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) Erskine Creek Water Company
Organized under laws of (state) California Date: 3/3/1952

Principal Officers:
Name: Nicholas Silicz Title: President
Name: Jacqueline Silicz Title: Secretary Treasurer
Name: _____ Title: _____
Name: _____ Title: _____

8. Names of associated companies: _____

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____

10. Use the space below for supplementary information or explanations concerning this report:

11. List Name, Grade, and License Number of all Licensed Operators:
Justin Slinkard, Grade D3 Operator No. 28696
Alex Silicz, Grade D2 Operator No. 41854

12. This annual report was prepared by:
Name of firm or consultant: Gilbert Ansolabehere, CPA
Address of firm or consultant: 2001 22nd Street, Suite 100
Bakersfield, CA 93301
Phone Number of firm or consultant: 661 327-2215

INSTRUCTIONS

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. If needed, the Excel data worksheets can be made unprotected (no password is needed) if the utility wants to make modifications and/or add additional data.

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2020

Name of Utility: Erskine Creek Water Company, Inc. Telephone: 760-379-8309

Person Responsible for this Report: _____

	<u>1/1/2020</u>	<u>12/31/2020</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	\$ 1,551,343	\$ 1,785,045	\$ 1,668,194
2 Accumulated Depreciation/Amortization	(678,022)	(720,057)	(699,040)
3 Net Utility Plant	873,321	1,064,988	969,155
4 Advances for Construction	-	-	-
5 Contributions in Aid of Construction	107,914	107,914	107,914
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	26,700	26,700	26,700
12 Preferred Stock	-	-	-
13 Retained Earnings	615,390	788,663	702,027
14 Total Corporate Capital and Retained Earnings	806,517	979,790	893,154
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	197,662	188,180	192,921

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2020

Name of Utility: _____

Telephone: _____

INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 1,086,553
2 Operating Expenses	840,035
3 Depreciation	40,717
4 SDWBA Loan Amortization Expense	-
5 Taxes	84,935
6 Utility Operating Income	120,866
7 Non-Utility Income	10
8 Interest Expense	16,153
9 Net Income	103,273

11 OPERATING EXPENSES DATA

12 Purchased Water	33,474
13 Power	65,426
14 Other Volume Related Expenses	5,197
15 Non-Volume Related Expenses	308,174
16 Administrative and General Expenses	427,764

18 OTHER DATA

			Annual Average
20 <u>Active Service Connections</u>	(Exc. Fire Protect.)	_____	
21			
22 Metered Service Connections	1,138	1,111	1,125
23 Flat Rate Service Connections	-	-	-
24 Total Active Service Connections	1,138	1,111	1,125

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2020:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1	None										
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

**SCHEDULE A
COMPARATIVE BALANCE SHEET
Assets and Other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1		UTILITY PLANT			
2	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	1,544,189	1,521,954
3	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	-	-
4	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	-	-
5	101.3	Water Plant in Service - Other	A-1	-	-
6	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7	104	Water Plant Purchased or Sold	A-1	-	-
8	105	Construction Work in Progress - Water Plant	A-1	240,856	29,389
9	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
10	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11	105.3	Construction Work in Progress - Other	A-1	-	-
12	114	Water Plant Acquisition Adjustments	A-1	-	-
13		Total Utility Plant		\$ 1,785,045	\$ 1,551,343
14	108	Accumulated Depreciation of Water Plant	A-3	(720,057)	(678,022)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	-	-
16	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	-	-
17	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18		Total Accumulated Depreciation/Amortization		\$ (720,057)	\$ (678,022)
19		Net Utility Plant		\$ 1,064,988	\$ 873,321
20					
21		INVESTMENTS			
22	121	Non-utility Property and Other Assets	A-2	-	-
23	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24		Net non-utility property		\$ -	\$ -
25	123	Investments in Affiliated Companies	A-4	-	-
26	124	Other Investments	A-5	-	-
27		Total Investments		\$ -	\$ -
28					
29		CURRENT AND ACCRUED ASSETS			
30	131	Cash	A-6	206,803	103,488
31	132	Cash - Special Deposits	A-7	-	-
32	141	Accounts Receivable - Customers	A-8	126,273	111,241
33	142	Receivables from Affiliated Companies	A-9	-	-
34	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35	151	Materials and Supplies	A-11	4,170	4,170
36	174	Other Current Assets	A-12	3,903	14,874
37		Total current and accrued assets		\$ 341,149	\$ 233,773
38					
39	180	Deferred Charges	A-13	-	-
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		Total Assets and Other Debits		\$ 1,406,137	\$ 1,107,094

SCHEDULE A
COMPARATIVE BALANCE SHEET
Liabilities and Other Credits

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1		CORPORATE CAPITAL AND RETAINED EARNINGS			
2	201	Common Stock	A-15	26,700	26,700
3	204	Preferred Stock	A-16	-	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5	211	Other Paid-in Capital	A-19	164,427	164,427
6	215	Retained Earnings	A-20	788,663	615,390
7		Total corporate capital and retained earnings		\$ 979,790	\$ 806,517
8					
9		PROPRIETARY CAPITAL			
10	218	Proprietary Capital	A-21	-	-
11					
12		LONG TERM DEBT			
13	224	Long-term Debt	A-22	188,180	197,662
14					
15		CURRENT AND ACCRUED LIABILITIES			
16	230	Payables to Affiliated Companies	A-23	-	-
17	231	Accounts Payable	A-24	120,270	10,375
18	232	Short-term Notes Payable	A-25	-	-
19	233	Customer Deposits	A-26	23,881	21,191
20	236	Taxes Accrued	A-27	22,341	8,265
21	237	Interest Accrued	A-28	-	-
22	241	Other Current Liabilities	A-29	15,017	3,987
23		Total current and accrued liabilities		\$ 181,509	\$ 43,818
24					
25		DEFERRED CREDITS			
26	252	Advances for Construction	A-30	-	-
27	253	Other Credits	A-31	-	-
28	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	-	-
30	283	Accumulated Deferred Income Tax Liabilities	A-34	-	-
31		Total deferred credits		\$ -	\$ -
32					
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	265	Contributions in Aid of Construction	A-35	107,914	107,914
35	272	Accumulated Amortization of Contributions	A-36	(51,256)	(48,817)
36		Net Contributions in Aid of Construction		\$ 56,658	\$ 59,097
37		Total Liabilities and Other Credits		\$ 1,406,137	\$ 1,107,094

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Excl. SDWBA/SRF, Grant Funds) (Sch A-1a)	1,521,954	23,356	(1,121)	-	\$ 1,544,189
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Water Plant In Service - Other					\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)					\$ -
6	104	Water Plant Purchased or Sold					\$ -
7	105	Construction Work in Progress - Water Plant	29,389	211,467			\$ 240,856
8	105.1	Construction Work in Progress - SDWBA/SRF					\$ -
9	105.2	Construction Work in Progress - Grant Funds					\$ -
10	105.3	Construction Work in Progress - Other					\$ -
11	114	Water Plant Acquisition Adjustments					\$ -
12		Total utility plant	\$ 1,551,343	\$ 234,823	\$ (1,121)	\$ -	\$ 1,785,045

* Debit or credit entries should be explained by footnotes or supplementary schedules

**SCHEDULE A-1a
Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land	30,836				\$ 30,836
4		Total non-depreciable plant	\$ 30,836	\$ -	\$ -	\$ -	\$ 30,836
5							
6		DEPRECIABLE PLANT					
7	304	Structures	4,675				\$ 4,675
8	307	Wells	262,307				\$ 262,307
9	311	Pumping Equipment	-				\$ -
10	317	Other Water Source Plant	134,403				\$ 134,403
11	320	Water Treatment Plant	301				\$ 301
12	330	Reservoirs, Tanks and Standpipes	43,876				\$ 43,876
13	331	Water Mains	532,220				\$ 532,220
14	333	Services and Meter Installations	63,864				\$ 63,864
15	334	Meters	97,939	1,436			\$ 99,375
16	335	Hydrants	10,126				\$ 10,126
17	339	Other Equipment	128,606	11,828			\$ 140,434
18	340	Office Furniture and Equipment	42,825	10,092	(1,121)		\$ 51,796
19	341	Transportation Equipment	169,976				\$ 169,976
20		Total depreciable plant	\$ 1,491,118	\$ 23,356	\$ (1,121)	\$ -	\$ 1,513,353
21		Total water plant in service	\$ 1,521,954	\$ 23,356	\$ (1,121)	\$ -	\$ 1,544,189

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE A-1b
Account 101.1 - Water Plant in Service - SDWBA/SRF

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
11	320	Water Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes					\$ -
13	331	Water Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
21		Total water plant in service	\$ -	\$ -	\$ -	\$ -	\$ -

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE A-1c
Account 101.2 - Water Plant in Service - Grant Funds

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
11	320	Water Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes					\$ -
13	331	Water Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
21		Total water plant in service	\$ -	\$ -	\$ -	\$ -	\$ -

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE A-1d
Account 103 - Water Plant Held for Future Use

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10	Total			\$ -

SCHEDULE A-2
Account 121 - Non-Utility Property and Other Assets

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-3
Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	678,022				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	2,439				
4	(b) Charged to Account 403	40,717				
5	(c) Charged to Account 407					
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 43,156	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(1,121)				
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ (1,121)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 720,057	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %					
19						
20	(2) EXPLANATION OF ALL OTHER CREDITS:					
21						
22						
23						
24						
25						
26	(3) EXPLANATION OF ALL OTHER DEBITS:					
27						
28						
29						
30						
31						
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION					
33	(a) Straight line					
34	(b) Liberalized					
35	(1) Sum of the years digits					
36	(2) Double declining balance					
37	(3) Other					
38	(c) Both straight line and liberalized		X			

SCHEDULE A-3a
Account 108 - Analysis of Entries in Depreciation Reserve

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1	304	Structures	4,021	62			\$ 4,083
2	307	Wells	95,102	6,442			\$ 101,544
3	311	Pumping Equipment	84,495	3,426			\$ 87,921
4	317	Other Water Source Plant	-				\$ -
5	320	Water Treatment Plant	241	8			\$ 249
6	330	Reservoirs, Tanks and Standpipes	16,571	487			\$ 17,058
7	331	Water Mains	216,014	7,604			\$ 223,618
8	333	Services and Meter Installations	63,864				\$ 63,864
9	334	Meters	47,340	2,275			\$ 49,615
10	335	Hydrants	5,393	179			\$ 5,572
11	339	Other Equipment	12,814	7,548			\$ 20,362
12	340	Office Furniture and Equipment	6,935	4,244	(1,121)		\$ 10,058
13	341	Transportation Equipment	125,232	10,881			\$ 136,113
14		Total	\$ 678,022	\$ 43,156	\$ (1,121)	\$ -	\$ 720,057

SCHEDULE A-4
Account 123 - Investments in Affiliated Companies

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-5
Account 124 - Other Investments

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-6
Account 131 - Cash

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	131.1 Cash on Hand		
2	131.2 Cash in Bank	103,488	206,803
3			
4			
5	Total	\$ 103,488	\$ 206,803

SCHEDULE A-7
Account 132 - Cash - Special Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	SDWBA/SRF	-	-
2	Facilities Fees	-	-
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-8
Account 141 - Accounts Receivable - Customers

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer Receivables	111,241	126,273
2			
3			
4			
5	Total	\$ 111,241	\$ 126,273

SCHEDULE A-9
Account 142 - Receivables from Affiliated Companies

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-10
Account 143 - Accumulated Provision for Uncollectible Accounts

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	-
2	Add: Charges to Account 676 - Uncollectible Accounts Expense	
3	Collections on accounts previously written off as uncollectible	
	Other credits	
	Total Credits	\$ -
4	Less: Write-offs of accounts determined to be uncollectible	
5	Other debits	
	Total Debits	\$ -
6	Balance end of year	\$ -

SCHEDULE A-11
Account 151 - Materials and Supplies

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Inventory	4,170	4,170
2			
3			
4			
5	Total	\$ 4,170	\$ 4,170

SCHEDULE A-12
Account 174 - Other Current Assets

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepaid Federal Income Tax	1,000	
2	Prepaid Expense - Nicholas Construction	10,000	
3	Prepaid Expense - SWRCB	3,874	3,903
4			
5	Total	\$ 14,874	\$ 3,903

SCHEDULE A-13
Account 180 - Deferred Charges

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-14
Account 181 - Accumulated Deferred Income Tax Assets

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-15
Account 201 - Common Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common	500	100.00	267	26,700	\$ 26,700		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6	Total				\$ 26,700	\$ 26,700		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-16
Account 204 - Preferred Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	None					\$ -		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6	Total				\$ -	\$ -		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-17
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	Nicholas Silciz	267		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares		Total number of shares	
		267		-

SCHEDULE A-18		
Account 206 - Subchapter S Corporation Accumulated Adjustments Account		
Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Credit:	
3	Net Income	
4	Accounting Adjustments	
5	Total Credits	\$ -
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10	Total Debits	\$ -
11	Balance end of year	\$ -

SCHEDULE A-19			
Account 211 - Other Paid in Capital (Corporations only)			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Contributed Capital	164,427	164,427
2			
3			
4			
5	Total	\$ 164,427	\$ 164,427

SCHEDULE A-20		
Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	615,390
2	Add: Credits	
3	Net income	103,273
4	Prior period adjustments	
5	Cares Act Payroll Protection loan forgiven	70,000
6	Total Credits	\$ 173,273
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	-
15	Balance end of year	\$ 788,663

SCHEDULE A-21
Account 218 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	\$ -
7	Less: Debits	
8	Net losses	
9	218.1 Proprietary Drawings	
10	Other debits (detail)	
11		
12		
13	Total Debits	\$ -
14	Balance end of year	\$ -

SCHEDULE A-22
Account 224 - Long-Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Capital Improvement	12/15/15	9/21/32	192,270	188,180	8.25%		15,710
2	Vehicle Purchase	11/1/17	11/15/20	5,392		5.50%		443
3								
4								
5								
6								
7								
8	Total			\$ 197,662	\$ 188,180		\$ -	\$ 16,153

SCHEDULE A-23
Account 230 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1						
2						
3						
4						
5						
6						
7	Total	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-24
Account 231 - Accounts Payable

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	PUC Fee	9,843	11,740
2	Miscellaneous	532	4,197
3	County o Kern Franchise Fee		9,384
4	Nicholas Construction contract services & equipment rental		94,949
5	Total	\$ 10,375	\$ 120,270

SCHEDULE A-25
Account 232 - Short-Term Notes Payable

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	None							
2								
3								
4								
5								
6								
7								
8	Total			\$ -	\$ -		\$ -	\$ -

SCHEDULE A-26
Account 233 - Customer Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer Deposits	21,191	23,881
2			
3			
4			
5	Total	\$ 21,191	\$ 23,881

SCHEDULE A-27
Account 236 - Taxes Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	California Franchise Taxes	8,265	3,606
2	Department of the Treasury		18,735
3			
4			
5	Total	\$ 8,265	\$ 22,341

SCHEDULE A-28
Account 237 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	237.1 Interest accrued on long-term debt		
2	237.2 Interest accrued on SDWBA loan		
3	237.3 Interest accrued on other liabilities		
4			
5	Total	\$ -	\$ -

SCHEDULE A-29
Account 241 - Other Current Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Payroll Taxes Payable	3,987	15,017
2			
3			
4			
5	Total	\$ 3,987	\$ 15,017

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ -
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	
8	Present worth basis	
9	Total refunds	\$ -
10	Transfers to Acct. 265, Contributions in aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ -
16	Balance end of year	\$ -

SCHEDULE A-31
Account 253 - Other Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-32
Account 255 - Accumulated Deferred Investment Tax - Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-33
Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-34
Account 283 - Accumulated Deferred Income Tax Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-35
Account 265 - Contributions in Aid of Construction

Line No.	Item (a)	Total All Columns (b)	Grants, Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (c)	Non-Depreciable (d)	Depreciable (e)	Non-Depreciable (f)
1	Balance beginning of year	\$ 107,914			107,914	
2	Add:					
3	Contributions received during year	\$ -				
4	Other credits	\$ -				
5	Total credits	\$ -	\$ -	\$ -	\$ -	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 107,914	\$ -	\$ -	\$ 107,914	\$ -

SCHEDULE A-36
Account 272 - Accum. Amort. of Contributions - Debit
(Note: Show beginning debit balance as positive)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	48,817
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	2,439
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	Other debits	
7	Total debits	\$ 2,439
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 51,256

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating Revenues	B-1	1,086,553
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	840,035
6	403	Depreciation Expense	A-3	40,717
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	52,456
9	409	State Corporate Income Tax Expense	B-3	13,072
10	410	Federal Corporate Income Tax Expense	B-3	19,407
11		Total operating revenue deductions		\$ 965,687
12		Total utility operating income		\$ 120,866
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	10
16	426	Miscellaneous Non-Utility Expense	B-5	1,450
17	427	Interest Expense (excluding SDWBA)	B-6	16,153
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (17,593)
20		Net income		\$ 103,273

SCHEDULE B-1
Account 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Residential, Single-family, Multiple Dwelling Units			\$ -
4		460.2 Commercial and Miscellaneous			\$ -
5		460.3 Large Water Users			\$ -
6		460.4 Safe Drinking Water Bond Surcharge			\$ -
7		460.5 Other Unmetered Revenue			\$ -
8		Subtotal	\$ -	\$ -	\$ -
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection			\$ -
12		462.2 Private Fire Protection	5,768	6,049	\$ (281)
13		Subtotal	\$ 5,768	\$ 6,049	\$ (281)
14					
15	465	Irrigation revenue			\$ -
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	547,891	499,883	\$ 48,008
19		470.2 Commercial and Multi-residential Master Metered	153,154	138,645	\$ 14,509
20		470.3 Large Water Users	146,723	130,209	\$ 16,514
21		470.4 Safe Drinking Water Bond Surcharge			\$ -
22		470.5 Other Metered Revenues-LICSD-KVMWC H2O Sold	65,275	39,814	\$ 25,461
23		Subtotal	\$ 913,043	\$ 808,551	\$ 104,492
24		Total water service revenues	\$ 918,811	\$ 814,600	\$ 104,211
25					
26	480	Other water Revenues-Lake Isabella Dam Project	167,742	123,776	\$ 43,966
27		Total Operating Revenues	\$ 1,086,553	\$ 938,376	\$ 148,177

SCHEDULE B-2
Account 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased Water	33,474	15,672	\$ 17,802
4	615	Power	65,426	50,867	\$ 14,559
5	618	Other Volume Related Expenses	5,197	7,214	\$ (2,017)
6		Total volume related expenses	\$ 104,097	\$ 73,753	\$ 30,344
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	174,664	133,120	\$ 41,544
10	640	Materials	58,335	64,778	\$ (6,443)
11	650	Contract Work	14,791	53,679	\$ (38,888)
12	660	Transportation Expense	28,092	36,375	\$ (8,283)
13	664	Other Plant Maintenance Expenses	32,292	2,602	\$ 29,690
14		Total non-volume related expenses	\$ 308,174	\$ 290,554	\$ 17,620
15		Total plant operation and maintenance exp.	\$ 412,271	\$ 364,307	\$ 47,964
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	157,139	109,800	\$ 47,339
19	671	Management Salaries	71,164	68,723	\$ 2,441
20	674	Employee Pensions and Benefits	55,729	43,427	\$ 12,302
21	676	Uncollectible Accounts Expense	4,985	3,927	\$ 1,058
22	678	Office Services and Rentals	25,552	25,912	\$ (360)
23	681	Office Supplies and Expenses	53,866	45,846	\$ 8,020
24	682	Professional Services	3,999	5,913	\$ (1,914)
25	684	Insurance	34,183	29,516	\$ 4,667
26	688	Regulatory Compliance Expense	12,645	9,327	\$ 3,318
27	689	General Expenses	8,502	1,064	\$ 7,438
28		Total administrative and general expenses	\$ 427,764	\$ 343,455	\$ 84,309
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 427,764	\$ 343,455	\$ 84,309
32		Total Operating Expenses	\$ 840,035	\$ 707,762	\$ 132,273

SCHEDULE B-3
Accounts 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	7,755		\$ 7,755
3	408.2 Payroll taxes	35,173		\$ 35,173
4	408.3 Other taxes and licenses	9,528		\$ 9,528
5	Total taxes other than income taxes	\$ 52,456	\$ -	\$ 52,456
6				
7	409 State corporate income tax	13,072		\$ 13,072
8	410 Federal corporate income tax	19,407		\$ 19,407
9	Total income taxes	\$ 32,479	\$ -	\$ 32,479
10				
11	Total	\$ 84,935	\$ -	\$ 84,935

SCHEDULE B-4
Reconciliation of Reported Net Income for Federal Income Taxes

- 1 Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
- 2 If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax amount the group members.
- 3 Show taxable year if other than calendar year from _____ to _____.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 27	103,273
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Depreciation	(5,473)
5	Charitable contributions carryover	(3,312)
6	Penalties	456
7	Net Operating Loss carryover	(21,938)
8	Federal income tax	19,407
9		
10	Federal tax net income	92,413
11	Computation of tax:	
12	Federal income tax	19,407
13		
14		
15		
16		
17		

SCHEDULE B-5
Accounts 421 and 426 - Income and Expense from Non-Utility Operations

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	Interest income	10	
2	Contributions		1,450
3			
4			
5	Total	\$ 10	\$ 1,450

SCHEDULE B-6
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	
2	Interest on other (give details below):	
3	Nicholas Silicz	15,710
4	Ford Credit	443
5		
6		
7		
8		
9		
10	Total	\$ 16,153

SCHEDULE C-1
Compensation of Individual Proprietor, Partners and Employees Included in Expenses

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor	3	174,664		\$ 174,664
2	670	Office salaries	3	157,139		\$ 157,139
3	671	Management salaries	1	71,164		\$ 71,164
4						\$ -
5						\$ -
6		Total	7	\$ 402,967	\$ -	\$ 402,967

SCHEDULE C-2
Loans to Directors, Officers, or Shareholders

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1.	None							
2.								
3.								
4.								
5.								
6.								
7.	Total		\$ -					

SCHEDULE C-3
Engineering and Management Fees and Expenses, etc., During Year

Line No.		
	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1.	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes: _____ No: <u> X </u> (If the answer is in the affirmative, make appropriate replies to the following questions)*	
2.	Name of each organization or person that was a party to such a contract or agreement.	
3.	Date of original contract or agreement: _____	
4.	Date of each supplement or agreement: _____	
5.	Amount of compensation paid during the year for supervision or management: _____	\$ _____
6.	To whom paid: _____	
7.	Nature of payment (salary, traveling expenses, etc.): _____	
8.	Amounts paid for each class of service: _____	
9.	Basis for determination of such amounts: _____	
10.	Distribution of payments:	Amount
	(a) Charged to operating expenses	\$ _____
	(b) Charged to capital amounts	\$ _____
	(c) Charged to other account	\$ _____
	Total	\$ _____ -
11.	Distribution of charges to operating expenses by primary accounts: Number and Title of Account:	Amount
	_____	\$ _____
	_____	\$ _____
	Total	\$ _____ -
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.		

**SCHEDULE D-1
Sources of Supply and Water Developed**

Line No.	Diverted into*	STREAMS		FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
		From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2									
3									
4									
5									

Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²	Annual Quantities Pumped(Unit) ²	Remarks
7	Well #3	Hwy 178	3	12"	14	1,150	60,177	CCF
8	Well #5	Hwy 178	5	19"	19	1,500	233,577	CCF
9								
10								

Line No.	Designation	Location	Number	FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
				Maximum	Minimum		
11							
12							
13							
14							
15							

Purchased Water for Resale							
16	Purchased from						
17	Annual quantities purchased						(Unit chosen) ²
18							
19							

* State ditch, pipe line, reservoir, etc., with name, if any.
 1 Average depth to water surface below ground surface.
 2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	2	164,000	(1)@50,000- (1)@114,000
12	Concrete			
13	Total	2	164,000	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos					5,950	12,225		13,825	1,500
19	Welded steel			250		1,825	18,250	4,625	9,020	
20	Wood									
21	Other PVC						46		15	960
22	Total	-	-	250	-	7,775	30,521	4,625	22,860	2,460

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								4" to 12"	12" to 14"	
23	Cast Iron									-
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos									33,500
31	Welded steel									33,970
32	Wood									-
33	Other PVC	3,900	5,562							10,483
34	Total	3,900	5,562	-	-	-	-	-	-	77,953

SCHEDULE D-4 Number of Active Service Connections				
Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
5/8 x 3/4 - in	1,055	1,028		
3/4 - in	11	11		
1 - in	23	23		
1.5 - in	30	30		
2 - in	16	16		
4 - in	2	2		
6 - in	1	1		
- in				
Other				
Total	1,138	1,111	-	-

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Services
5/8 x 3/4 - in	1,063	
3/4 - in	11	
1 - in	23	
1.5 - in	30	
2 - in	16	
4 - in	2	
6 - in	1	
- in		
Other		
Total	1,146	-

SCHEDULE D-6 Meter Testing Data	
Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	25
2. Used, before repair	10
3. Used, after repair	
4. Found fast, requiring billing adjustment	
Number of Meters in Service Since Last Test	
1. Ten years or less	
2. More than 10, but less than 15 years	
3. More than 15 years	

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in (Unit Chosen) ¹								
	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential		10,388		10,711		19,680		40,779
Commercial and Multi-residential		2,682		2,439		3,394		8,515
Large water users Industrial		12		4		7		23
Public authorities		917		2,331		3,460		6,708
Irrigation		1,179		90		1,042		2,311
Other		10,286		10,724		15,398		36,408
Total	-	25,464	-	26,299	-	42,981	-	94,744

	During Current Year						Total Prior Year
	August	September	October	November	December	Subtotal	
Single-family residential	20,379		24,537		19,321	64,237	105,016
Commercial and Multi-residential	6,118		6,485		5,885	18,488	27,003
Large water users	13		33		19	65	88
Public authorities	11,321		10,119		6,706	28,146	34,854
Irrigation	2,619		4,426		3,212	10,257	12,568
Other	15,919		12,744		12,206	40,869	77,277
Total	56,369	-	58,344	-	47,349	162,062	256,806

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated: _____

Total population served: _____ 2500

SCHEDULE E-1
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: _____
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

2. Total surcharge collected from customers during the 12 month reporting period:

\$ _____ -

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch		
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total	-	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Add: Surcharge collections	_____
Interest earned	_____
Other deposits	_____
Less: Loan payments	_____
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ _____ -

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve \$ _____

SCHEDULE E-2 FACILITIES FEES DATA

Class B: Please provide the following information relating to Facilities Fees for districts or subsidiaries serving 2,000 or fewer customers for the calendar year (per D.91-04-068).

Class C: Please provide the following information relating to Facilities Fees collected for the calendar year, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name: _____
 Address: _____
 Account Number: _____
 Date Opened: _____

2. Facilities Fees collected for new connections during the calendar year:

A. Commercial

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Residential

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	\$ _____

4. Reason or Purpose of Withdrawal from this bank account:

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned _____ **Nicholas Silicz - President**
Officer, Partner, or Owner (Please Print)

of _____ **Erskine Creek Water Company, Inc.**
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2020 through December 31, 2020.

_____ **President**
Title (Please Print)

_____ **Signature**

_____ **760-379-8309**
Telephone Number

_____ **6/30/21**
Date

INDEX

	<u>PAGE</u>
Advances for construction	24
Assets	10
Balance Sheet	10-11
Common Stock	20
Contributions in aid of construction	26
Depreciation and amortization reserves	15
Declaration	39
Deferred taxes	19
Dividends appropriations	20
Employees and their compensation	31
Engineering and management fees	32
Excess Capacity and Non-Tariffed Services	9
Facilities Fees Data	38
Income Statement	27
Liabilities	11
Loans to officers, directors, or shareholders	32
Long-term debt	22
Management compensation	31
Meters and services	35
Non-utility property	14
Officers	5
Operating expenses	29
Operating revenues	28
Organization and control	5
Other current assets	19
Other income	31
Other paid in capital	21
Payables to affiliated companies	22
Population served	30
Proprietary capital	22
Purchased water for resale	33
Receivables from affiliated companies	18
Retained earnings	21
Safe Drinking Water Bond Act/State Revolving Fund Data	37
Service connections	35
Sources of supply and water developed	33
Status with Board of Health	36
Stockholders	20
Storage facilities	33
Taxes	30
Transmission and distribution facilities	34
Utility plant	12-13
Water delivered to metered customers	35
Water plant in service	12-13
Water plant held for future use	14