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

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REVENUE INCREASE: \$388,754

PERCENT INCREASE ABOVE CURRENT RATES: 37.314%

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 X3 Compliance	Requested Effective Date: ASAP
Authorization:	Rate Impact: \$388,754
Description: 2024 Test Year GRC	37.3%
he protest or response deadline for this advice letter is 20 days from the date ervice list. Please see the "Response or Protest" section in the advice letter	
Utility Contact: Debbie Loseth Utilit	ty 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 ONL	
<u>ATE</u> <u>STAFF</u>	COMMENTS
·	
APPROVEDWITHDRAW	N 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:

Cal. P.U.C Sheet No.	Title of Sheet	Cancelling C.P.U.C. Sheet No.
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	_
Rate Base	\$ 1,340,890

Summary of Earnings

				2024 Es	tim	ated
		2022	F	Present	F	Proposed
<u>ltem</u>		Recorded		Rates		<u>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
Not Operating Income	•	04.054	ው	(00.004)	•	040.740
Net Operating Income	\$	64,254	\$	(66,221)	Þ	213,746
Rate Base		1,334,917	\$ 1	,340,890	\$1	1,340,890
Nato Baoo		1,004,017	ΨΙ	,040,000	Ψ	1,040,030
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 Canceling Revised Cal. P.U.C. Sheet No. Cal. P.U.C. Sheet No.

443-W 438-W

	Schedule No. 1 GENERAL METERED S			
APPLICABILITY Applicable to all metered water	er service.			
TERRITORY The unincorporated communi	ity of Lake Isabella and vicinity,	Kern County.		
<u>RATES</u>				
Quantity Rates: All water used, per 100 cu.	ft		\$ 2.767 (I)	į
Monthly Service Charges:			Total Rate Per Meter Bimonthly	
	ble to all service. It is a reading		\$ 81.75 (I) 122.63 204.38 408.75 654.00 2,043.75 4,087.50 (I)	
SPECIAL CONDITIONS	miputod at the dadmity (tate, re	water adda daring the month.		
(To be incorted by with)	Jacuard Du			
(To be inserted by utility) Advice Letter No. 107	Issued By Nicholas Silicz	(To be inserted	by Cal P.U.C.)	
	Name	Effective		
Decision No.	President Title	Resolution No.		

Canceling Revised

Cal. P.U.C. Sheet No. Cal. P.U.C. Sheet No.

444-W 439-W

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

- 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.
- 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 underwritters 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.
- 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 No107	Nicholas Silicz Name	Date Filed
Decision No.	President	Effective
* %	Title	Resolution No.

Revised Cal. P.U.C. Sheet No. 445-W Revised Cal. P.U.C. Sheet No. 442-W

	TABLE OF CONTENTS	
	g listed tariff sheets contain all effective rates and rule utility, together with other pertinent information.	les affecting the charges and
		Cal. P.U.C.
Subject Mat	ter of Sheet	Sheet No.
Title Page		305-W
Table of Cor		445-W, 270-W (T)
Preliminary \$	Statement 218-W, 280-W, 28	1-W, 344-W & 345-W, 380-W
Service Area	a Man	264 144
Service Area	a Map	364-W
Rate Schedu	ıles:	
	e No. 1, General Metered Service	443-W (C)
	e No. 4, Private Fire Protection Service	444-W (C)
Schedule	e No. LC, Late Payment Charge	181-W
Scheduk	e No. UF, Surcharge to Fund PUC Reimbursement F	Fee 441-W
Schedule	e F, Facilities Fees	362-W
Rules:	D 6 W	
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	3	369-W - 376-W
No. 15	Main Extensions	221-W - 233-W
No. 16	Service Connections, Meters, & Customer Facilities	es 234-W - 240-W
No. 17	Measurement of Service	321-W
No. 18	Meter Tests and Adjustment of Bills for Meter Erro	or 322-W, 324-W
No. 19	Service to Separate Premises & Multiple Units, &	
NI 00	Resale of Water	241-W
No. 20	Water Conservation	242-W
No. 21	Fire Protection	243-W
	(continued)	
Γο be inserted by u	tility) Issued By	(To be inserted by Cal P.U.C.)
	-	(12 22 meeting by barriotory

(<i>31</i>		(10 bo moorloa by carr .c.c.)
Advice Letter No.	107	Nicholas Silicz	Date Filed
		Name	
			Effective
Decision No.		President	
-		Title	Resolution No.

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:

	EXHIBIT REFERENCE
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 FACILTIES 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		
Rate Design Income Tax Expense Taxes Other Than Income Taxes	Input Sheet Revenue Requirements & Rate of Return Summary Rate Design Income Tax Expense Taxes Other Than Income Taxes	ECWC 1 ECWC 2 ECWC 3 ECWC 4	
RATE BASE			
Average Rate Base Rate Base Adjustments Plant In Service 2023 Estimated Plant In Service 2024 estimated Accumulated Depreciation Depreciation Expense (Book) Advances for Construction Accumulated Deferred Income Taxes CIAC Unamortized Investment Tax Credits	Average Rate Base Rate Base Adjustments Plant In Service 2023 Estimated Plant In Service 2024 estimated Accumulated Depreciation Depreciation Expense (Book) Advances for Construction Accumulated Deferred Income Taxes CIAC Unamortized Investment Tax Credits	ECWC 5 ECWC 6 ECWC 7 ECWC 8 ECWC 8 ECWC 9 ECWC 10 ECWC 8 ECWC 11	
Working Cash Materials & Supplies	Working Cash Materials & Supplies	ECWC 12 ECWC 13	
	Summary of Earnings (Recorded and at Present Rates PUC Report Adjustment for Reclassifications Water Production Purchased Water Purchased Power Other Volume Related Expenses Employee Labor Materials Contract Work Transportation Expenses Other Plant Maintenance Office Salaries Management Salaries Employee Benefits Uncollectibles Expense Office Services & Rentals Office Supplies & Expenses Professional Services Insurance Regulatory Commission Expense General Expenses Capitalized Non-Payroll Expenses	ECWC 14 ECWC 15 ECWC 16 ECWC 17 ECWC 18 ECWC 19 ECWC 20 ECWC 21 ECWC 22 ECWC 23 ECWC 24 ECWC 25 ECWC 26 ECWC 27 ECWC 28 ECWC 29 ECWC 30 ECWC 31 ECWC 32 ECWC 31 ECWC 32 ECWC 33 ECWC 34 ECWC 35	610 615 618 630 640 650 660 664 671 674 676 681 682 684 688 689 800
REVENUE			
	Revenue At Present & Proposed Rates Service Charge Revenue Commodity Charge Revenue Private Fire Service Charge Revenue Total Water Usage 2020 to 2022	ECWC 37 ECWC 38 ECWC 39 ECWC 40	
<u> </u>	Capital ratio calculation	ECWC 40	

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

		[1]	[2]	[3]	
Line		Present	6 ddition of	Revenue At	
#	<u>Description</u>	Rates	Additional Amount	Proposed Year Ended	
1 2	General Metered Sales	\$ 937,049	\$386,747	\$ 1,323,796	
3	Private Fire Protection	5,378	2,007	7,385	
5	Other Revenue	99,427		99,427	MMWC 2022
6 7	Total Operating Revenues	1,041,854	388,754	1,430,608	
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 14	Contract Work	14,992		14,992	
15	Transportation Expenses Other Plant Maintenance	43,070		43,070	
16	Office Salaries	0 146,268		146.060	
17	Management Salaries	124,155		146,268 124,155	
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 29	Total O&M Expenses	982,665		982,665	
30	Depreciation	89,098		00.000	
31	Taxes other than Income	67,529		89,098 67,529	
32 33	Income Taxes	(31,217)		77,570	
34 35	Total Expenses	1,108,075		1,216,862	
36 37	Operating Income	(\$66,221)		\$213,746	
38 39	Average Rate Base	\$1,340,890		\$1,340,890	
40 41	Return on Rate Base	-4.94%		15.94%	
42	Rate of Margin Calculation:				
43 44	ROM+((O&M+D+TOTI)*25.57%)				
45	O&M			982,665	
46	D			89,098	
47	TOTI			67,529	
48				1,139,292	
49 50	DOM.			X 25.57%	
51	ROM			291,317	
52	Total Revenue Requirement using Rate of Man	nin Mathad		1 420 600	4 420 600
53	Total Revenue Requirement using Rate of Man	giri wetriod		1,430,609	1,430,608
54					
55					
56					
57	Target Rate of Return (ROR)	10.38%			
58	Increase in ROR	15.32%			
59					
60 61	Increase in Net Operating Income	\$205,405			
62 63	Gross Revenue Conversion Factor	1.89262			
64 65	Revenue Increase	\$388,754			
66	Percent Revenue Increase		37.314%		

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

Lima			[1]	[2]		[3]	[4]	[5]
Line #	<u>Description</u>	_	Amount	Amount	_	Amount	Amount	Amount
1	** Rate Design as per D. 85-06-064	**						
2	Gross Revenue at proposed rates Less: other revenue				\$	1,430,608 (99,427)		
	Revenue to generate from user rates	S			\$	1,331,181		
3	Recovered thru Private Fire Charges	5	5.070					
4 5	Present Private Fire Revenue Overall Increase %	-	5,378 37.31%	2,007		(7,385)		
6	To be recovered from water custome	ers			\$	1,323,796		
7 8	Less: Purchased Power					(74.400)		
9	Other Volume Related Expense					(71,480) 0		
10 11	Income Taxes Uncollectibles					(77,570)		
11					_	(4,758)		
12	Net Fixed Costs				\$	1,169,988		
13	% of net fixed costs recovered thru S	Service Cha	arge			65%		
14	To be recovered thru the Service Ch	arge			\$	760,492		
15	Total to be recovered						\$ 1,323,796	
16	To be recovered thru the Service Ch	arge					(760,492)	57.45%
17	To be recovered thru the Commodity	Charge					\$ 563,304	42.55%
18	Divided by Test Year 2024 Water So	ld (ccf)					203,570	
19	Rate per CCF						\$ 2.767	
20	Service Charge:						Proposed	
21	_	erage					Proposed Bimonthly	
22		024	Meter	Meter			Service	
23	Description Cust	omers	Ratio	Equivalent			Charge	
24 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	Total Control	4.400						
34	Total	1,133		1,551				
35 36	To be recovered thru the Service Cha	2100			\$	760,492		
37	10 00 1000 vered tillt tile Oct vice Oth	ui ge			φ	100,482		
38 39	Divided by 5/8" x 3/4" equivalents				_	1,551		
40 41	Rate Per 5/8" x 3/4" equivalent Annua	al			\$	490.48		
	Rate Per 5/8" x 3/4" equivalent Bim	onthly			\$	81.75		

Erskine Creek Water Company Income Tax Expense Test Year Ending December 31, 2024

[8]	Difference in Income Tax Calculations [5]+[6]-[7]	130,608 82,665 89,098 67,529 139,292 14,117	24,504 24,504 (34,365) 252,695 53,066 0 0 0 0 0 0 0 833,066 53,06
[7]	Proposed Rates	\$ 1,430,608 982,665 89,098 0 67,529 1,139,292 291,316 14,117	24,504 24,504 24,504 252,695 53,066 0 0 0 0 0 0 0 53,066 27,9835% 8,8399% 19.1436%
[6]	Income Taxes Revenue Increase	\$ 388,754 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	388,754 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
[5]	Present Rates	\$ 1,041,854 982,665 89,098 0 67,529 1,139,292 (97,438) 14,117	(9,861) (9,861) (101,694) (101,694) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
[4]	Proposed Rates		252,695
[3]	Taxable Amounts Revenue		
[2]	Present Rates		(101,694)
[1]	Tax Rates		8.84% 21.0% 21.0% 21.0%
	Description	Total Revenues Total Operations & Maintenance Expenses Depreciation Income Taxes Taxes Other than Income Taxes Total Operating Expenses Operating Income before Income Taxes Interest Expense (see LTD amortization schedule) State taxable Income	
	# Fine	- 00400 r 00 0	20 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

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

[5] 2024 Taxes at Present Rates	\$45,499	56,666	10,863
[4] 2023 Taxes at Present Rates	\$38,297 \$10,948	49,245	10,863
[3] Tax Rates			
2021-22	\$9,751	\$10,863	
2019-20	r ECWC 36 \$7,755	\$9,528	
Description	Taxes Payroll taxes - See detailed calculation at ECWC 36 Property taxes	Total Taxes Other Taxes Other Taxes - franchise fee Kern	9 Total Other Taxes 10 Total Taxes Other Than Income Taxes
Line #	-0 w4 w	8	e 0t

Exhibit ECWC 5 TEST YEAR 2024 Page 1 of 1

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

[1] [2] [3]

Line	Description	At 12/31/2023	At 12/31/2024	Average
1 2	Plant in Service	\$2,106,959	\$2,263,959	\$2,185,459
3	Accumulated Depreciation Net Plant-in-Service	(893,581) 1,213,378	<u>(962,471)</u> 1,301,488	(928,026) 1,257,433
	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	86,886	82,094	84,490
9				
10	Add:			
11	Working Cash	163,777	163,777	163,777
12	Materials & Supplies	4,170	4,170	4,170
13				
	Subtotal	167,947	167,947	167,947
14	Rate Base at Proposed Rates	<u>\$1,294,439</u>	<u>\$1,387,341</u>	
15 16	Pote Poss of Pos		\(\text{\frac{1}{2}}\)	
16	Rate Base at Proposed Rates			\$1,340,890

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

Line	Rate Base @ 12-31-2023	[1]	[2]	[3]
#	Description	ECWC	Adjustments	Total
1 2 3 4	Plant In Service 2023 Estimated Accumulated Depreciation Net Plant-in-Service	\$2,106,959 (893,581) 1,213,378	-	\$2,106,959 (893,581) 1,213,378
5				
6	Deduct:			
7	Accumulated Deferred Income Taxes	36,371		36,371
8 9	Unamotized Investment Tax Credits Advances for Construction	0		0
10	CIAC	50,515		50,515
11	subtotal	86,886		86,886
12				
13	Add:			
14	Working Cash	163,777		163,777
15 16	Materials & Supplies	4,170		4,170
	subtotal	\$167,947	-	\$167,947
17 18				
19	Rate Base @ 12-31-2024			
20	11010 2000 100 12 01 2021			
21	<u>Description</u>	ECWC	Adjustments	Total
22	Plant In Service 2023 Estimated	\$2,263,959		\$2,263,959
23 24	Accumulated Depreciation	(962,471)		(962,471)
	Net Plant-in-Service	1,301,488	-	1,301,488
25 26				
27	Deduct:			
28	Accumulated Deferred Income Taxes	36,371		36,371
29	Unamotized Investment Tax Credits	0		0
30	Advances for Construction	0		0
31	CIAC	45,723		45,723
32	subtotal	82,094	-	82,094
33 34	Add:			
35	Working Cash	163,777		162 777
36	Materials & Supplies	4,170		163,777 4,170
37	materiale a cappilee	7,170		4,170
38				
39	subtotal	\$167,947		\$167,947

Exhibit ECWC 7 TEST YEAR 2024 Page 1 of 1

ERSKINE CREEK WATER COMPANY UTILITY PLANT SCHEDULE (2023/95/11/mated

DESCRIPTION PLANT ADDITIONS RETREMENTS 231/1023 PLANT			GROSS				AVERAGE	DEP'N	ACCUM	ANNOAL		ACCUM
Name	ACCOUN		PLANT	ADDITIONS		PLANT	PLANT	RATE	DEP'N	DEP'N	ETIREMENT	DEP'N
A STRUCTURES B C C C C C C C C C	NOMBER		1/1/2023	2023	2023	12/31/2023			1/1/2023	2023	(C.O.R.)	12/31/2023
STATE COLVERS STRUCTURES State	∢	- 11	ပ	۵	Ш	F=C+D-E	G=(C+F)/2	Ξ	-	H*9=C	¥	X-[.+ =]
11 12 12 13 14 14 15 14 14 15 14 14	304	STRUCTURES	4,675			4,675	4,675		4.207	62	L	4.269
317 OTHER WATER SOUNCE 134,403 134,403 134,403 134,403 134,403 134,403 134,403 134,403 134,403 134,403 134,403 134,403 134,403 134,403 134,403 134,403 1301	307	WELLS	262,307			262,307	262,307		114 428	6 442		120 870
311 PUMPING EQUIP 286,100 286,	3 317	OTHER WATER SOURCE	134,403			134,403	134.403		94 773	3 426		98 199
320 WATER TREATMENT PLANT 301 302 303 303 304 305	311	PUMPING EQUIP	0			0	0					90, -
330 RES, TANKS & STNDPIPES 236,100 236,100 236,100 236,100 236,100 236,100 23,304 23	320	WATER TREATMENT PLANT	301			301	301		265	ο α		273
MAINS STATE MAINS STATE STAT	330	RES., TANKS & STNDPIPES	286,100			286.100	286.100		25 702	5 331		21 033
333 SERVICES	331	MAINS	813,528			813,528	813,528		246,219	12,262		258.481
105,866 105,866 105,866 105,866 105,866 179 179 179 10,126 10,12		SERVICES	63,864		_	63,864	63,864		63,864	0		63,864
10,126 10,126 10,126 10,126 10,126 10,126 10,126 10,126 10,134 140,434 140,434 140,434 140,434 140,434 140,434 140,434 140,434 140,434 140,434 140,434 140,434 140,434 140,434 15,344 140,434 15,341 17,395 16,375 16,375 16,375 16,375 16,375 16,375 16,375 16,375 12,311,2023 17,395 17,395 17,395 16,375 12,311,2023 17,395 17,		METERS	105,866			105,866	105,866		54,433	2.694		57,127
338 OTHER EQUIP 140,434 140,434 140,434 140,434 35,110 7,344 339 OTHER EQUIP 51,796 51,79		HYDRANTS	10,126			10,126	10,126		5,930	179		6,109
340 OFFICE FURN & EQUIP 21,796 19,842 4,892 341 TRANSPORTATION EQUIP 202,723 168,173 17,995 342 TRANSPORTATION EQUIP 2,076,123 2,0276,123 168,173 17,995 341 TRANSPORTATION EQUIP 2,076,123 0 0 2,076,123 2,076,123 832,946 60,635 352 TOTAL 30,836 30,836 30,836 30,836 60,635 353 LAND GIAL PLANT 30,836 0 0 2,106,959 2,106,959 832,946 60,635 353 LAND TOTAL 2,106,959 0 0 2,106,959 2,106,959 832,946 60,635 354 CCOUN CIAC ADDITIONS CIAC AMORT 1,172023 AMORT 1,172023 AMORT 1,172023 354 CIAC AMORT 1,172023 AMORT 1,131,12023 354 CIAC AMORT 1,131,12023 1,1172023 1,1172023 355 CIAC AMORT 1,131,12023 1,1172023 1,1172023 1,1172023 355 CIAC AMORT 1,1172023 1,1172023 1,1172023 1,1172023 355 CIAC AMORT 1,1172023 1	· ·	OTHER EQUIP	140,434			140,434	140,434		35,110	7,344		42,454
TRANSPORTATION EQUIP 202,723 168,173 17,995 TOTAL		OFFICE FURN & EQUIP	51,796			51,796	51,796		19,842	4,892		24.734
TOTAL TOTAL 2,076,123 0 0 2,076,123 2,076,123 832,946 60,635 301 INTANGIBLE PLANT			202,723			202,723	202,723		168,173	17,995		186,168
30.836 3		TOTAL	2,076,123	0	0	2,076,123	2,076,123		832,946	60,635		893,581
CIAC		INTANGIBLE PLANT	0 000			0	0 00					
CIAC DESCRIPTION CIAC B CIAC AMORT CIAC CIAC AMORT CIAC CIA			000'00			30,830	30,830					
CIAC DESCRIPTION CIAC B CIAC GROSS GROSS GROSS GROSS ACCUM CIAC AMORT 1/1/2023 AMORT AMORT 1/2/31/2023		GRAND LOTAL	2,106,959	0	0	2,106,959	2,106,959		832,946	60,635		893,581
CIAC GROSS GROSS GROSS GROSS GROSS GROSS ACCUM CIAC AMORT 1//1/2023 ACCUM CIAC AMORT 1//3/1/2023 ACCUM 1//3/2023 ACCUM 1//3/2023 ACCUM 1//3/2023 ACCUM 1//3/2023 ACCUM 1//3/2023 ACCUM 1//3/2023 AMORT 1//3/3/2023 AMORT 1//3/3/3/2023 AMORT 1//3/3/2023 AMOR									depn expense			
CIAC GROSS GROSS GROSS ACCUM ACCUM DESCRIPTION CIAC ADDITIONS CIAC AMORT 2023 AMORT B C C C C AMORT 1/2/31/2023 AMORT CIAC AMORT AMORT 1/2/31/2023 AMORT 1/2/31/2023 CIAC AMORT AMORT 1/2/31/2023 AMORT 1/2/31/2023									CIAC amort		72	
CIAC GROSS GROSS ACCUM CIAC ADDITIONS CIAC AMORT 2023 AMORT 12/31/2023 11/12023 AMORT 12/31/2023 AMORT 12/31/2023 AMORT 12/31/2023 CIAC AMORT 12/31/2023 AMORT 12/31/2023 AMORT 12/31/2023 CIAC AMORT 12/31/2023 AMORT 12/31/2023 AMORT 12/31/2023 CIAC AMORT 12/31/2023 AMORT											~	
DESCRIPTION GROSS ACCUM CIAC AMORT 2023 AMORT 1/1/2023 2023 AMORT 1/2/31/2023 AMORT		CIAC								60,635	/	
B C C 109.914 100.914 56.201 3.408 50.200	ACCOUN		GROSS	ADDITIONS		GROSS	ACCUM		2023	ACCUM		ANNIJAI
CIAC 109.914 56.201 3.108 E0.200	NUMBER		1/1/2023	2023		12/31/2023	1/1/2023		amort	12/31/2023	/	
109.914	۷	8	O						7			
05.00		CIAC	109,914			109.914	56.201		3 108	50 300	2 910%	3 108

Composite Depn rate from 2022 year

Exhibit ECWC 8 TEST YEAR 2024 Page 1 of 1

ERSKINE CREEK WATER COMPANY	UTILITY PLANT SCHEDULE	2024 test year
	UTILITY PLAN	2024 test yea

							new see U4				
		GROSS				AVERAGE	DEP'N	ACCUM	ANNOAL		ACCUM
ACCOUN	DESCRIPTION	PLANT	ADDITIONS	RETIREMENTS	PLANT	PLANT	RATE	DEP'N	DEP'N	ETIREMENT	DEP'N
NUMBER		1/1/2024	2024	2024	12/31/2024			1/1/2024	2024	(C.O.R.)	12/31/2024
∢	В	ပ	۵	Ш	F=C+D-E	G=(C+F)/2	I		H*9=r	¥	7-7-1-1
1 304	304 STRUCTURES	4,675			4,675	4,675	1.11%	4,269	52		4.321
2 307	307 WELLS	262,307			262,307	262,307	3.32%	120,870	8.709		129,579
3 317	317 OTHER WATER SOURCE	134,403			134,403	134,403	2.95%	98,199	3,965		102,164
	PUMPING EQUIP	0	20,000		50,000	25,000	2.00%	0	1,250		1,250
5 320	320 WATER TREATMENT PLANT	301			301	301	5.98%	273	100		291
930	RES., TANKS & STNDPIPES	286,100			286,100	286,100	2.53%	31,033	7,238		38.271
	331 MAINS	813,528	20,000		833,528	823,528	2.58%	258,481	21,247	(25,000)	254,728
	333 SERVICES	63,864	87,000		150,864	107,364	2.00%	63,864	5,368	_	69,232
334	334 METERS	105,866			105,866	105,866	5.40%	57,127	5,717		62.844
10 335	335 HYDRANTS	10,126			10,126	10,126	1.73%	6,109	175		6.284
	339 OTHER EQUIP	140,434			140,434	140,434	12.50%	42,454	17,554		60,009
	\sim	51,796			51,796	51,796	10.28%	24,734	5,325		30,059
13 341		202,723			202,723	202,723	8.52%	186,168	17,272		203,440
	TOTAL	2,076,123	157,000	0	2,233,123	2,154,623		893,581	93,890	(25,000)	962,471
	INTANGIBLE PLANT	0			0	0					
16 303	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	93,890 (25,000)	962,471
								depri expense CIAC amort	4,792		
										V	
	CIAC							en.	93,890	/	
ACCOLIN	DESCRIPTION	GROSS	SNOITIOUS		GROSS	ACCUM		2003	ACCUM		
NUMBER		1/1/2024	2024		12/31/2024	1/1/2024		amort	12/31/2024		ANIMORI TONING
4	æ	O						100			.5
	CIAC	109,914	0		109.914	59.399		4 792	64 191	4.360%	4 702
										-11	10.11

Composite Depn rate from 24 year

Exhibit ECWC 9
TEST YEAR 2024
Page 1 of 1

		2	Erskin Adva Test Year	Erskine Creek Water Company Advances for Construction Test Year Ending December 31, 2024	pany tion 31, 2024	;	;	
		Ξ	[7]	<u>8</u>	4	[2]	[6]	[7]
Line #	Description	Balance as of Amortized 12/31/22 2023	Amortized 2023	Balance as of 12/31/23	Amortized 2024	Balance as of 12/31/24		
_	Advances for Construction	ı ₩	. ↔	. ↔	. ↔	· ₩		
	ECWC does not have any Advances	per PUC	Annual					

			يَ	o d	1		ì	0	1	ي ا	%	-1
		[9]	Acc. Tax Dep.	Balance as of	12/30/24			\$0		173,195	21.000%	\$36,371
		[8]		Adjustments	5054			0\$				
		[7]	Тах	Depreciation	4707	estimated						
		[6]	Acc. Tax Dep.	Balance as of	271077			\$0		173,195	21.000%	\$36,371
any	Taxes	[5]		Adjustments 2023	2020			\$0				
Erskine Creek Water Company	Accumulated Deferred Income Taxes Test Year Ending December 31, 2024	[4]	Tax	Depreciation 2023		estimated	1					
Erskine	Accumulate Test Year E	[3]	Acc. Tax Dep.	Balance as of 12/31/22						173,195	21.000%	\$36,371
		[2]	Тах	Depreciation Method								
		[1] Total	Cost	At 12/31/23								
				Description	•			Accumulated Tax Depreciation	Accumulated Book Depreciation	Excess Tax Over (Under) Book	Composite Income Tax Rate	Deferred Income Tax Balance
			;	# #				-	2	က	4	S.

Exhibit ECWC 11 TEST YEAR 2024 Page 1 of 1

	[7]			
	[6]			
	[5]	Balance as of 12/31/24	ı ⊌ >	
pany : Credits 31, 2024	[4]	Amortized 2024	· У	
Erskine Creek Water Company Unamortized Investment Tax Credits Test Year Ending December 31, 2024 [2]	[3]	Balance as of 12/31/23	. ↔	
Erskine Unamortiz Test Year	[2]	Amortized 2023	· ↔	Annual amortization
	[1]	Balance as of Amortized 12/31/22 2023	↔	per PUC report
		Description	Unamortized ITC's	
		Line #	₩	

Erskine Creek Water Company Working Cash Tast Years Fading Recember 34, 96

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		<u> </u>
15	subtotal	\$ 982,665
15		,
15	Working Cash factor	Divide by 6
15	-	
15	Working Cash	\$ 163,777

			[9]	
			[2]	Balance as of
ıny		, 2024	[4]	Added
Erskine Creek Water Company	Materials & Supplies	Test Year Ending December 31, 2024	[3]	Balance as of
Erskin	Σ	Test Year	[2]	Added
			[1]	Balance as of
				1

[7]

]	
Balance as of 12/31/24	\$ 4,170
Added 2024	↔
Balance as of 12/31/23	\$ 4,170
Added 2023	ا چ
Balance as of 12/31/22	\$ 4,170
Description	Materials & Supplies
Line #	~

Exhibit ECWC 14 TEST YEAR 2024 Page 1 of 1

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

> > # Fine

← 2 6 7 4 5 9 7 8

								sed on 2022																							
[7]	Test Year 12/31/24		5,378	578,766	358,283	942,427		99,427 based on 2022	1,041,854		0	71,480	295,059	66,081	14,992	43,070	146,268	124,155	65,000 4 758	31,360	62,420	4,908	28,465	9 649		982,665	89,098	67,529	(31,217)	1,108,075	(66,221)
	Estimated Year Ended 12/31/23	١	5,378	578,766	369,364	953,508		99,427	1,052,935		0	73,691	208,795	53,768	14,077	40,441	142,008	120,538	4 468	31,360	58,610	4,609	17 015	090'6		872,763	57,437	60,108	23,798	1,014,106	38,829 \$
[5]	Keclassified Year Ended Y 12/31/22	\$ 606,339 \$	6,152 \$		ı	912,491		929'66	1,012,067		13,450	86,968 1.685	192,565	23,175	15,563	44,489	159,363	74,922	5.251	29,485	47,678	4,390	35,502	4.907		818,469	57,937	57,570	13,837	947,813	\$ 64,254 \$
[4]	Year Ended	\$ 887,976	4,892	•	1	892,868		191,080	1,083,948		35,149	69,332 2.782	181,278	60,740	7,517	36,403	164,117	74,922	1.801	29,093	55,119	3,975	30,770	10,645		848,783	20,007	55,521	31,155	985,466	\$ 98,482 9
[3]	Year Ended	\$ 913,043	5,768	•	ı	918,811		167,742	1,086,553		33,474	5.197	174,664	58,335	14,791	32,282	157,139	71,164	4.985	25,552	53,866	3,999	34, 103 12 645	8,502		840,035	40,717	52,456	32,479	965,687	\$ 120,866
[2]	W-5185 2018 GRC	\$ 825,058	4,942	180	•	830,000		•	830,000		1 64	7.089	96,573	32,343	12,694	5.000	82,646	70,892	43,076	32,291	29,638	7,367	2,776	18,282	*	570,275	29,670	39,219	53,403	692,567	\$ 137,433
[1]						3.			•																					(0)	
	Acct. No.	470	see ECWC 39	see ECWC 37	see ECWC 38			480	,		610	618	630	640	650	664	670	671	919	678	681	789	688	689	800		403		,		
	Description	Revenues Service Revenue General Metered Sales	Private Fire Protection	Customer Service Charges	Customer Usage Charges	Total Usage Revenue	Other Revenue	Finance Charges Other Revenue	TOTAL WATER REVENUES	Expenses (after reclassifications)	Purchased Water	Other Volume Related Expenses	Employee Labor	Materials	Contract Work	Other Plant Maintenance	Office Salaries	Management Salaries Employee Benefits	Uncollectibles Expense	Office Services & Rentals	Office Supplies & Expenses	Professional Services	Regulatory Commission Expense	General Expenses	Capitalized Non-Payroll Expenses	Subtotal - Operating Expense	Depreciation	l axes otner than income	Income Laxes	TOTAL EXPENSES	OPERATING INCOME AFTER TAXES

2 7 9

13

33 35 36 37

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

	[1]	[2]		[3] Recorded	[4] Reclas	s		5] lass		[6] Reclass	,	[7] Reclass		[8]
Line #	Description	Acct. No.		ear Ended 12/31/20										Reclassed 12/31/20
	2026													
	Expenses						_							
1	Purchased Water	610		33,474			\$						\$	33,474
2	Purchased Power Other Volume Related Expenses	615 618		65,426 5,197					120					65,426 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 10	Office Salaries	670 671		157,139 71,164		-								157,139
11	Management Salaries Employee Benefits	674		55,729							-			71,164 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 18	Regulatory Commission Expense General Expenses	688 689		12,645 8,502										12,645
19	Capitalized Non-Payroll Expenses	800		0,502										8,502
20	Capitalized Non-1 ayloli Expenses	000	_											
21	Subtotal - Operating Expense		\$	840,035		\$	\$		•	\$			\$	840,035
	[1]	[2]		[3]	[4]		[5	5]		[6]		[7]		[8]
				Recorded	Reclass		Rec	ass		Reclass		Reclass		
Line #	Description	Acct. No.		ear Ended										Reclassed
	Description	INO.	_	12/31/21										12/31/21
	2021													
	Expenses													
1	Purchased Water	610	\$	35,149		,	\$		-				\$	35,149
2	Purchased Power	615		69,332										69,332
3 4	Other Volume Related Expenses Employee Labor	618 630		2,782 181,278					-					2,782
5	Materials	640		60,740										181,278 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 11	Management Salaries Employee Benefits	6 71 674		74,922 57,715							-			74,922
12	Uncollectibles Expense	676		1,801										57,715 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 10,645										18,374
18 19	General Expenses Capitalized Non-Payroll Expenses	689 800		10,645										10,645
20	Capitalized Non-Payroll Expenses	000	_					_						
21	Subtotal - Operating Expense		\$	848,783	\$	- \$	<u> </u>		-	\$		\$	- \$	848,783
	[1]	[2]		[3]	[4]		[5	1		[6]		[7]		[8]
			F	Recorded	Reclass		Recl			Reclass		Reclass		
Line #	Description	Acct.		ar Ended										eclassed
	Description	No.	1	2/31/22										12/31/22
	2022													
	Expenses													
1	Purchased Water	610	\$	13,450		\$	Б		-				\$	13,450
2	Purchased Power	615		86,968										86,968
3 4	Other Volume Related Expenses	618		1,685					-					1,685
5	Employee Labor Materials	630 640		192,565 23,175										192,565 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 12	Employee Benefits Uncollectibles Expense	674 676		60,761 5,251										60,761
13	Office Services & Rentals	678		29,485									_	5,251 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 19	General Expenses Capitalized Non-Payroll Expenses	689 800		4,907										4,907
20	Capitalized Non-Fayrol Expenses	000						_	_					
21	Subtotal - Operating Expense	[0]	\$	818,469	\$	- \$	<u> </u>		-	\$		\$	- \$	818,469

Page 1 of 1

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

			[1] [2]	[3]	[4]	[2]	[9]	[7]
Line #	Description	Ref:	2018 GRC	·	Year Ended Year Ended Year Ended Year Ended 12/31/20 12/31/21 12/31/22 12/31/23	Year Ended 12/31/22	Year Ended 12/31/23	Present Rates Test Year 12/31/24
~	Total Water Pumped	ccl	223,589	39 293,759	284,918	251,106		
2	Total Water Purchased	ccf		,				
က	Total Water Production	ccl	223,589	89 293,759	284,918	251,106		
4	Total Water Sold [See ECWC 38 for 2023 and 24}	ccl	187,833	33 256,806	269,687	228,524	209,866	203,570
2	Unaccounted for Water	ccl	35,756	56 36,953	15,231	22,582		
9	Percentage	%	15.99%	9% 12.58%	5.35%	8.99%		
7	Average of last 3 recorded years	%				8.97%	8.97%	8.97%
∞	Unaccounted for Water	ccl					20,688	20,068
တ	Total Water Production Required	ccl				,,	230,554	223,638

Exhibit ECWC 17 TEST YEAR 2024

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

		[7]	[3]	[4]	[2]	[9]	[7]
ine :			Year Ended	Year Ended	Year Ended Year Ended Year Ended Year Ended		Present Rates Test Year
Description	Ref:	2018 GRC	2018 GRC 12/31/20 12/31/21 12/31/22 12/31/23	12/31/21	12/31/22	12/31/23	12/31/24
Purchased Water			22 474	04 4 40	4 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Č	•

\$0

\$0

13,450

35,149

33,474

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] Present Rates
	.	Ref:		2018 GRC	Year Ended 12/31/20	Year Ended 12/31/21	Year Ended 12/31/22	Year Ended 12/31/23	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 Pumpe	ed						1.54	1.54
6	Estimated Water to be Pumped	l					-	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 i	move water						\$73,691	\$71,480
							1		

Costs of power for boosters

		2020		<u>2021</u>		2022	
		kWh	<u>\$</u>	<u>kWh</u>	<u>\$</u>	<u>kWh</u>	<u>\$</u>
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

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

			[1]	[2]	[3]	[4]	[5]	[6]	[7]
Line #	Description	Ref:		2018 GRC	Year Ended 12/31/20	Reclassified Year Ended 12/31/21	Reclassified Year Ended 12/31/22	Year Ended 12/31/23	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 Well #2, Hwy 178							360	360
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	L#3#5 Total Pumped				Acre Feet		529	540
,		rotal Fumped				Acre reet		529	513
8		Total annual cost						\$ -	\$ -
30	Grand Total Pumping Assess	ment Costs						\$ -	\$ -

of 1 Page 1

Erskine Creek Water Company

Employee Labor

Test Year Ending December 31, 2024

		[1]	[2]	[3]	[4]	[5]	[9]	[7]
Line	Description	Ref:		Year Ended 12/31/20	Year Ended Year Ended Year Ended 12/31/20 12/31/21 12/31/22 12/31/23	Year Ended 12/31/22	Year Ended 12/31/23	resent Rates Test Year 12/31/24
~	Recorded			\$174,664	\$181,278	\$192,565		
0 0 4 to 0	GRADE T3, D3 OPERATOR FIELD WORKER FIELD WORKER GRADE D1 OPERATOR	js cw zb new					\$ 104,894 61,037 42,864	\$ 108,041 62,868 44,150 80,000
_	Sub-Total			174.664	181 278	192 565	208 705	205 050
∞	Employee Labor Charged to Construction					Î		5
O	Total Payroll			\$ 174,664	\$ 181,278	\$ 192,565	\$ 208,795	\$ 295,059
10	Wage Increase Dates					1/1/24		
1	Percent Increase in base wages					3.000%		
12	Overtime & Callout	%000.0	%			ı	·	€ 0
13	2023 Year Estimated Expense					"	\$ 208,795	
14	Total Test Year Expense							\$ 295,059

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Erskine Creek Water Company Materials

Test Year Ending December 31, 2024

[7]	resent kates Test Year 12/31/24					\$ 66,081
[9]	Year Ended 12/31/23				\$ 53,768	
[2]	Year Ended 12/31/22	\$ 23,175	\$ 67,406 \$ 69,216 \$ 24,681	53,768		out 2022)
[4]	Year Ended 12/31/21	\$ 60,740	ESC 2021-22 1.065 1.065	r II		2023 (throw
[3]	Year Ended Year Ended Year Ended 12/31/20 12/31/21 12/31/22 12/31/23	\$ 58,335 \$ 60,740 \$ 23,175	ESC 2020-21 1.070 1.070			mate 2024 - average 2020 2021 and estimated 2023 (throw out 2022)
[2]		II	ESC 2019-20 1.014			je 2020 2021
[1]			\$ 58,335 \$ 60,740 \$ 23,175			:024 - averag
	Ref:		5, 5, 5,			To estimate 2
			2020 2021 2022			-
	Description	Recorded		Average 2020-2022	2023 Year Estimated Expense	Test Year 2024
	Line #	-	0 6 4 6 0	7	œ	o

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

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Erskine Creek Water Company
Contract Work
Test Year Ending December 31, 2024

				<u>`</u>	[1]	[2]	[3]	[4]	[5]	_	[6]	[7]
Line #	Description		Ref:				Year Ended 12/31/20	Year Ended Year Ended Year Ended Year Ended 12/31/20 12/31/21 12/31/22 12/31/23	Year Endec 12/31/22	nded 7	ear Ended 12/31/23	Present Rates Test Year 12/31/24
~	Recorded						\$ 14,791 \$	\$ 7,517 \$ 15,563	\$ 15	,563		
						•						
						ESC	ESC	ESC				
5						2019-20	2020-21	2021-22				
က		2020		\$	14,791	1.014	1.070	1.065	\$ 17	17,091		
4		2021		₩	7,517		1.070	1.065	8	8,566		
2		2022		\$	15,563			1.065	\$ 16	16,575		
9 ٢								•				
- 00 0	Average 2020-2022							"	4	14,077		
b 2 1	2023 Year Estimated Expense									93	\$ 14,077	
12	Test Year 2024	-	To estimate	2024 t	mate 2024 take 2023*1.065	3*1.065						\$ 14,992

Erskine Creek Water Company

Transportation Expenses

Test Year Ending December 31, 2024

				ù	[1]	[2]	[3]	[4]	[6]	_	[6]	[7]
Line #	Description		Ref:				Year Ended 12/31/20	Year Ended Year Ended Year Ended Year Ended 12/31/20 12/31/21 12/31/22 12/31/23	Year Ended 12/31/22	inded \	/ear Ended 12/31/23	Present Rates Test Year 12/31/24
_	Recorded						\$ 28,092	\$ 28,092 \$ 36,403 \$ 44,489	\$,489		
						•						
2						ESC	ESC	ESC				
က						2019-20	2020-21	CA				
4	· · ·	2020		8	8,092	1.014	1.070		\$ 32	.460		
5		2021		8	6,403		1.070		\$ 41	41.483		
9		2022		\$	44,489			1.065	\$ 47	47,381		
/												
χ c									,			
9 01	Average zuzu-zuzz								9	40,441		
2 7	2023 Year Estimated Expense									0,	\$ 40,441	
12 4	Test Year 2024	Į,	To estimate 2024 take 2023*1.065	2024 t	ake 202	3*1.065						\$ 43,070

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

				_	[1]	[2]	[3]	[4]	_	[5]	[6]	[7]
# Fine	Description		Ref:				Year Ended 12/31/20	Year Ended Year Ended Year Ended Year Ended 12/31/20 12/31/21 12/31/22 12/31/23	Year 12/	ear Ended 12/31/22	Year Ended 12/31/23	Fresent Kates Test Year 12/31/24
~	Recorded					-	\$ 32,292 \$ 1,045 \$	\$ 1,045	⇔	130		
	.022 nated Expense	2020 2021 2022		ന് ശ ശ ശ	32,292 1,045 130	ESC 2019-20 1.014	ESC 2020-21 1.070 1.070	ESC 2021-22 1.065 1.065	• • • •	37,314	- I	
	lest Year 2024											, 69

Erskine Creek Water Company
Office Salaries
Test Year Ending December 31, 2024

[7]	Present Kates Test Year 12/31/24		\$ 95,790 38,118 12,360	146,268		\$ 146,268				\$ 146,268
[6]	Year Ended 12/31/23		\$ 93,000 37,008 12,000	142,008		\$ 142,008			\$ 142,008	
[5]	Year Ended 12/31/22	\$ 159,363		159,363		\$ 159,363	1/1/24	3.000%		
[4]	Year Ended Year Ended Year Ended Year Ended 12/31/20 12/31/21 12/31/22 12/31/23	\$ 157,139 \$ 164,117 \$ 159,363		164,117		\$ 164,117				
[3]	Year Ended 12/31/20	\$ 157,139		157,139		\$ 157,139				
[2]										
[1]										
	Ref:		ᄝ = 윤							
	Description	Recorded	OFFICE MANAGER CUSTOMER SERVICE REP	Sub-Total	Employee Labor Charged to Construction	Total	Wage Increase Dates	Percent Increase in base wages	2023 Year Estimated Expense	Total Test Year Expense
	Line #	~	3 2							

Erskine Creek Water Company

Management Salaries

Test Year Ending December 31, 2024

			[1]	[2]	[3]	[4]	[5]	[9]	[7]
Line #	Description	Ref:			Year Ended 12/31/20	Year Ended 12/31/21	Year Ended Year Ended Year Ended Year Ended 12/31/20 12/31/23	Year Ended 12/31/23	Present Kates Test Year 12/31/24
-	Recorded				\$ 71,164	\$ 74,922	\$ 74,922		
9.0	PRESIDENT SECRETARY-TREASURER	ns sį						\$ 78,254 42,284	\$ 80,602 \$ 43,553
	Sub-Total				71,164	74,922	74,922	120,538	124,155
	Employee Labor Charged to Construction								
	Total				\$ 71,164	\$ 74,922	\$ 74,922	\$ 120,538	\$ 124,155
	Wage Increase Dates						1/1/24		
	Percent Increase in base wages						3.000%		
	2023 Year Estimated Expense						"	\$ 120,538	
	Total Test Year Expense								\$ 124,155

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

[7]	Fresent Kates Test Year 12/31/24					\$ 65,000
[9]	Year Ended 12/31/23				\$ 64,958	
[2]	Year Ended 12/31/22	\$ 60,761	\$ 64,395 \$ 65,769 \$ 64,710	64,958		
[4]	Year Ended 12/31/21	55,729 \$ 57,715 \$ 60,761	ESC 2021-22 1.065 1.065	1 11		
[3]	Year Ended Year Ended Year Ended 12/31/20 12/31/21 12/31/22 12/31/23	\$ 55,729	ESC 2020-21 1.070 1.070			
[2]		"	ESC 2019-20 1.014			
[1]			\$ 55,729 \$ 57,715 \$ 60,761			
	Ref:					
			2020 2021 2022			
	Description	Recorded		Average 2020-2022	2023 Year Estimated Expense	Test Year 2024
	Line #	~				

					[1]	[2]	[3]	[4]		[5]	[6]	[7]	
# jie	Description		Ref:				Year Ended 12/31/20	Year Ended Year Ended Year Ended 12/31/20 12/31/21 12/31/22 12/31/23	Yea 12	ear Ended 12/31/22	Year Ended 12/31/23	Present Rate Test Year 12/31/24	ates
_	Recorded						\$ 4,985 \$	\$ 1,801 \$	↔	5,251			
	Average 2020-2022 2023 Year Estimated Expense	2020 2021 2022			4,985 1,801 5,251	ESC 2019-20 1.014	ESC 2020-21 1.070 1.070	ESC 2021-22 1.065 1.065	ь ь ь	5,760 2,052 5,592 4,468	\$ 4,468		Ĭ
	Test Year 2024	-	To estimate 2024 take 2023*1.065	2024	take 20	23*1.065						8,7	4,758

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

# Fine	Description	Ref:	[1]	[2]	[3] Year Ended 12/31/20	[4] Year Ended 12/31/21	[3] [4] [5] Year Ended Year Ended 12/31/20 12/31/21 12/31/22	[6] Year Ended 12/31/23	[7] Present Rates Test Year 12/31/24
-	Recorded			_	\$ 25,552	\$ 29,093	\$ 29,485		
	2020 2021 2022		\$ 25,552 \$ 29,093 \$ 29,485	ESC 2019-20 1.014	ESC 2020-21 1.070 1.070	ESC 2021-22 1.065 1.065	\$ 29,525 \$ 33,153 \$ 31,402		
	Average 2020-2022					, ,	31,360		
	2023 Year Estimated Expense							\$ 31,360	
	Test Year 2024 (See calc below)								\$ 31,360
	Yard Rental Refuse Tel-Tec Pitney Bowes Media Com Other		\$1,450 per month \$244.57 per month \$40 per month \$752.13 per quarter \$216.90 per month	onth month th quarter month	\$ 17,400 2,935 480 3,009 2,603 4,933				

\$ 31,360

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

				[1]	[2]	[3]	[4]	[5]	[6]	[7]
Line #	Description		Ref:			Year Ended 12/31/20	Year Ended Year Ended Year Ended Year Ended 12/31/20 12/31/21 12/31/22 12/31/23	Year Ended 12/31/22	Year Ended 12/31/23	Present Kates Test Year 12/31/24
←	Recorded					\$ 53,866 \$	\$ 55,119 \$	\$ 47,678		
					ESC	ESC	ESC			
		2020		\$ 53,866	2019-20	2020-21	.,	\$ 62.242		
		2021 2022		\$ 55,119 \$ 47,678		1.070		\$ 62,811		
	Average 2020-2022							\$ 58,610		
	2023 Year Estimated Expense								\$ 58,610	
	Test Year 2024	_	o estimate	To estimate 2024 take 2023*1.065	023*1.065					\$ 62,420

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

				1	[1]	[2]	[3]	[4]	[2]	[9]	[7]
##	Description		Ref:				Year Ended 12/31/20	Year Ended 12/31/21	Year Endec 12/31/22	Year Ended Year Ended Year Ended Year Ended 12/31/20 12/31/21 12/31/22 12/31/23	Fresent Kates Test Year 12/31/24
	Recorded						\$ 3,999 \$	\$ 3,975 \$	\$ 4,390	ااه	
		2020 2021 2022		$\omega \omega \omega$	3,999 3,975 4,390	ESC 2019-20 1.014	ESC 2020-21 1.070 1.070	ESC 2021-22 1.065 1.065	\$ 4,621 \$ 4,530 \$ 4,675	- 010	
	Average 2020-2022								4,609	0	
	2023 Year Estimated Expense									\$ 4,609	
	Test Year 2024	To	o estimate 2024 take 2023*1.065	2024	take 20%	23*1.065					\$ 4,908

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Erskine Creek Water Company Insurance

2024
3,
December
Year Ending
Test

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

Exhibit ECWC 33 TEST YEAR 2024

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

]	[1]	[2]	[3]	[4]		[5]	[6]	[7]
##	Description		Ref:				Year Ended Year Ended Year Ended Year Ended 12/31/20 12/31/21 12/31/22 12/31/23	Year Ended 12/31/21	Yea 12	ear Ended 12/31/22	Year Ended 12/31/23	Present Rates Test Year 12/31/24
~	Recorded					"	\$ 12,645 \$ 18,374 \$ 17,085	\$ 18,374	€	17,085		
		2020 2021 2022		. ` ` ` •• •• •	12,645 18,374 17,085	ESC 2019-20 1.014	ESC 2020-21 1.070 1.070	ESC 2021-22 1.065 1.065	\$ \$ \$	14,611 20,938 18,196		
	Average 2020-2022									17,915		
	2023 Year Estimated Expense									"	\$ 17,915	
	Test Year 2024	ĭ	To estimate 2024 take 2023*1.065	2024	take 202	3*1.065						\$ 15,000

\$ 6,000	1 500	7,500	\$ 15,000
\$ 18,000			
GRC (3 yr amortization)	Balancing Account	Other	

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

				_	[1]	[2]	[3]	[4]		[2]	[9]	[7]	
# jie	Description		Ref:				Year Ended Year Ended Year Ended 12/31/20 12/31/21 12/31/22 12/31/23	Year Ended 12/31/21	Year 12	ear Ended 12/31/22	Year Ended 12/31/23	Fresent Rates Test Year 12/31/24	SS I
_	Recorded						\$ 8,502	8,502 \$ 10,645 \$ 4,907	↔	4,907			
						ESC	ESC	ESC					
		2020		€	8 502	2019-20	2020-21	2021-22 1 065	¥	NC8 0			
		2021		ک د	0,645	2	1.070	1.065	→ 49	12.131			
		2022			4,907			1.065	↔	5,226			
													Ī
	Average 2020-2022									9,060			
	2023 Year Estimated Expense									,,	090'6 \$		
	Test Year 2024	-	To estimate 2024 take 2023*1.065	2024	take 20%	23*1.065						\$ 9,649	اا

Erskine Creek Water Company Payroll Tax Expenses

Test Year Ending December 31, 2024

		rest real Ending							
		[1] [2]	[3]	[4]	[5]		[6]	Des	[7]
Line						Va	on Foodood		sent Rates
#	Description	Amount					ar Ended 2/31/23		est Year
	Description	Amount					2131123		2/31/24
			2023	2024					
FICA	TAX EXPENSE	# of Empl	estimated	test yr					
1	Employee Labor	•	\$ 208,795	\$ 295,059					
2	Office Salaries	3		146,268					
3	Management Salaries	2	120,538	124,155					
			\$ 471,341	\$ 565,482					
	Less - over limit		\$ 471,341	\$ 565,482					
			φ 471,341	φ 505,462					
4	Tax Rate			5	6.200%	=0.			
5	Test Year FICA Taxes					\$	29,223	\$	35,060
EDI	0.105 TAV EVDENOF		2023	2024					
	CARE TAX EXPENSE	# of Empl	estimated	test yr					
1	Employee Labor		\$ 208,795						
2 3	Office Salaries		\$ 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
	RAL UNEMPLOYMENT INSURANCE		A 474 A44	A FOT 100					
6 7	Total Wages Wages over Maximum	\$ 7,000	\$ 471,341						
8	Taxable Wages	\$ 7,000	(415,341)						
9	Tax Rate		\$ 56,000	\$ 56,000	0.0000/				
10	Test Year FUI Taxes		8		0.600%	- \$	000	•	000
10	Test Teal FOI Taxes					Ф	336	\$	336
	E UNEMPLOYMENT INSURANCE								
11	Total Wages	A = 000	\$ 471,341	\$ 565,482					
12	Wages over Maximum	\$ 7,000	(415,341)						
13	Taxable Wages	3	\$ 56,000	\$ 56,000					
14	Tax Rate		8	_	3.400%				
15	Test Year SUI Taxes					\$	1,904	\$	1,904
									-8
	Total Payroll Taxes					\$	38,297	\$	45,499
	•						•		

Erskine Creek Water Company

Capitalized Non-Payroll Expenses

Test Year Ending December 31, 2024

[7]	Present Rates Test Year 12/31/24	0\$		\$0
[9]	Year Ended 12/31/23	0\$		\$0
[5]	Year Ended 12/31/22	\$0		\$0
[4]	Year Ended 12/31/21	0\$		\$0
[3]	Year Ended 12/31/20	9		\$0
[2]	0 W-5185 2018 GRC			0\$
[1]				0\$
	Ref:			
	Description	Capitalized Expense - Non Payroll		
	Line #		8	n

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	From AL #105						\$ 578,766	\$ 578,766
		[8]	[9]	[10]	[11]	[12]	[13] [8] +[10] / 2	[14] [10] +[12] / 2	
		No of Customers 01/01/23	2023 additions	No of Customers 12/31/23	2024 additions	No of Customers 12/31/24	Average 2023	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	1,133	0	1,133	0	1,133	1,133	1,133	

Erskine 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	Prese Tes	[8] ent Rates st Year /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 ser	vice charge ca	ilcs]		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 202	23]			203,570	\$ 1.760		\$ 3	358,283

11]
Ended 31/22
1,141
0
1,141
1,133
0
1,133
1,137

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

				1000	rour Enaing E	receiliber 51, 2	.024				
ne !	Description			[1] Service Charge Rate	[2] Average 2023 Customers	[3] Average 2024 Customers	[4] Annual number of 2023 bills	[5] Annual number of 2024 bills		[6] Esitmated Year Ended 12/31/23	[7] Present Rat Test Year 12/31/24
							[2] * 6	[3] * 6		[1] * [4]	[1] * [5]
		3"	\$	54.87	3	3	18	18		\$ 988	\$ 98
		4"	\$	73.16	2	2	12	12		878	87
		6 ^M	\$	109.74	4	4	24	24		2,634	2,63
		8"	\$	146.32	1	1	6	6		878	87
	Total									\$ 5,378	\$ 5,37
				[8]	[9]	[10]	[11]	[12]	[13] [8] +[10] / 2	[14] [10] +[12] / 2	
				No of sustomers 01/01/23	2023 additions	No of Customers 12/31/23	2024 additions	No of Customers 12/31/24	Average 2023	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		8=	10	0	10	0	10	10	10	
				[15]	[16]						
				No of	No of						

		No of Connections 12/31/23	No of Private Fire Connections 12/31/23
5/8	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		1,133	10

Page

1 of 1

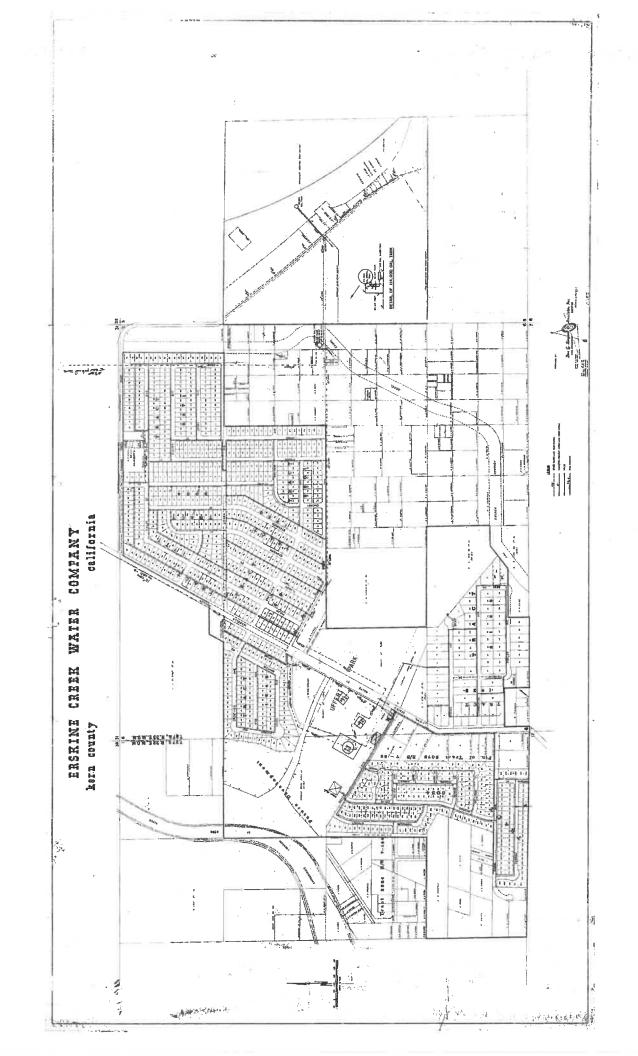
Line #	Description	[1] Factor Or Reference	[2] (in CCF) Water Usage	[3] Last 12 Months Water Usage Total
1 2	January, 2019 February			
3	March			
4	April			
5	May			
6	June			
7 8	July August			
9	September			
10	October			
11	November			
12 13	December,2019 TOTAL			
14	January, 2020		9	
15	February		25,464	
16	March			
17	April May		26,299	
18 19	May June		42,981	
20	July		,001	
21	August		56,369	
22	September		50.044	
23 24	October November		58,344	
25	December, 2020		47,349	
26	TOTAL		256,806	
27	January, 2021			
28	February		32,875	
29	March		20.206	
30 31	April May		29,306	
32	June		41,120	
33	July			
34	August		60,485	
35 36	September October		59,422	
37	November		00, 122	
38	December, 2021		46,479	
39	TOTAL		269,687	
40	January, 2022		07.404	269,687
41 42	February March		27,424	264,236 264,236
43	April		24,272	259,202
44	May			259,202
45	June		38,446	256,528
46 47	July August		47,851	256,528 243,894
48	September		41,001	243,894
49	October		51,599	236,071
50 51	November December, 2022		38,932	236,071 228,524
52	TOTAL		228,524	,
53	January, 2023			
54	February			
55	March			
56 57	April May			
58	June			
59	July			
60	August			
61 62	September October			
63	November			
64	December, 2023			
65	TOTAL		0	

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

Line #	Description	[1] As of 12/31/2023	[2] As of 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 derermine its requested return on equity. (10.70%) as superceded by the Rate of Margin.



Advice Letters filed by ECWC

Advice Letter Number	Tier Date Filed Subject	Date Closed	Effective Date Disposition	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 schedul	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
20	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	11/7/2000		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
26	11/6/2001 To recover DHS fees through a one-time surcharge.	12/14/2001	12/18/2001	Accepted
22	11/6/2001 To revise Form 3, Bill for Service, and the Annual Bill Insert.	12/10/2001	12/5/2001	Accepted
28	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
09	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
83	6/26/2003 Offset increase for Consumer Price Index for 2002.	8/1/2003	7/30/2003	Accepted
28	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
99	4/11/2005 Offset increase in the Consumer Price Index for 2004.	6/9/2005	6/7/2005	Accepted
29	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
89	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
M-07	7/27/2006 Compliance filing to implement a general rate increase and update tariff book pursuant to Resolution W-4608 dated Ju	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
M-9Z	6/9/2010 Offset increase in the Consumer Price Index for 2009.	6/18/2010	6/18/2010	Accepted
M-77	8/30/2010 Revise the Preliminary Statement to include the establishment of various memorandum and balancing accounts.	9/8/2010	9/7/2010	Accepted
M-87	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
M-6Z	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

CALIFORNIA PUBLIC UTILITIES COMMISSION UTILITIES DIVISION

DETERMINATION

OF

STRAIGHT-LINE REMAINING LIFE DEPRECIATION ACCRUALS

STANDARD PRACTICE 11-4

SAN FRANCISCO, CALIFORNIA Revised January 3, 1961

S:\users\Erskine Creek Water Co\GRC 2024\[ECWC U4 Depn study.xls]PLANT DETAIL

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

_	_		-																		-
ANNOAL	RATE	%	3		1.11%	3.32%	2.95%		5.98%	2.53%	2.58%	0.00%	5.40%	1.73%	12.50%	10.28%	8.52%				4.19%
ANNOAL	ACCRUAL	(F)/(J)	(X)		52	8.699	3,963	-	18	7.233	21.011	0	5,715	175	17,554	5,326	17,275	87.021			
REMAINING	LIFE		(5)		0	17	10	0	7	36	27	2	6	24	9	9	2				
AVERAGE	LIFE		€																		
PROBABLE	SERVICE	LFE	Œ																		
AVERAGE	SERVICE	HE	(9)		30	30	25	20	20	40	40	20	20	4	10	10	∞				
NET	BALANCE	12/31/2022	(F)=(C)-(E)		468	147,879	39,630	0	36	260,398	567,309	0	51,433	4,196	105,324	31,954	34,550	1,243,177	0	30,836	1,274,013
DEP'N	RESERVE	12/31/2022	(E)		4,207	114,428	94,773		265	25,702	246,219	63,864	54,433	5,930	35,110	19,842	168,173	832,946			832,946
ESTIMATED	SALVAGE		(a)		0	0	0	0	0	0	0	0	0	0	0	0	0	0			0
GROSS	PLANT	12/31/2022	(c)		4,675	262,307	134,403	0	301	286,100	813,528	63,864	105,866	10,126	140,434	51,796	202,723	2,076,123	0	30,836	2,106,959
	DESCRIPTION		(B)		304 STRUCTURES	307 WELLS	317 OTHER WATER SOURCE	311 PUMPING EQUIP	320 WATER TREATMENT PLANT	330 RES., TANKS & STNDPIPES	331 MAINS	333 SERVICES	334 METERS	335 HYDRANTS	339 OTHER EQUIP	340 OFFICE FURN & EQUIP	341 TRANSPORTATION EQUIP	TOTAL	301 ORGANIZATION	303 LAND	GRAND TOTAL
	ACCOUNT	NUMBER	(¥)		304	307	317	311	320	330	331	333	334	335	339	340	341			303	
				`-	. 4	.,	4	•/	¥		س	٠,	7	÷	7,	~	7	15	16	-	7

ERSKINE CREEK WATER COMPANY UTILITY PLANT SCHEDULE 2023

		GROSS				AVERAGE	DEP'N	ACCUM	ANNOAL	ESTIMATED	ACCUM
ACCOUNT	T DESCRIPTION	PLANT	ADDITIONS	RETIREMENTS	PLANT	PLANT	RATE	DEP'N	DEP'N	RETIREMNTS	DEP'N
NUMBER		1/1/2023	2023	2023	12/31/2023			1/1/2023	2023		12/31/2023
⋖	8	ပ	۵	ш	F=C+D-E	G=(C+F)/2	Ŧ	_	H*Đ=C	¥	L=I+J-K
30	304 STRUCTURES	4,675			4,675	4,675	1.11%	4,207	62		4,269
30.	307 WELLS	262,307			262,307	262,307	3.32%	114,428	6.442		120,870
31.	317 OTHER WATER SOURCE	134,403			134,403	134,403	2.95%	94,773	3,426		98,199
31.	311 PUMPING EQUIP	0	0		0	0	0.00%	0	0		0
32	320 WATER TREATMENT PLANT	301			301	301	2.98%	265	80		273
33	330 RES., TANKS & STNDPIPES	286,100			286,100	286,100	2.53%	25,702	5,331		31,033
33	331 MAINS	813,528			813,528	813,528	2.58%	246,219	12,262		258,481
33.	333 SERVICES	63,864			63,864	63,864	%00.0	63,864	0		63,864
33	334 METERS	105,866	0		105,866	105,866	2.40%	54,433	2,694		57,127
33	335 HYDRANTS	10,126			10,126	10,126	1.73%	5,930	179		6,109
33	339 OTHER EQUIP	140,434			140,434	140,434	12.50%	35,110	7,344		42,454
34	340 OFFICE FURN & EQUIP	51,796	0		51,796	51,796	10.28%	19,842	4,892		24,734
34	341 TRANSPORTATION EQUIP	202,723			202,723	202,723	8.52%	168,173	17,995		186,168
	TOTAL	2,076,123	0		2,076,123	2,076,123		832,946	60,635		893,581
30	301 ORGANIZATION	0			0				-		
30	303 LAND	30,836			30,836						
	GRAND TOTAL	2,106,959	0		2,106,959						
							_				

ERSKINE CREEK WATER COMPANY UTILITY PLANT SCHEDULE 2024

ACCOUNT DESCRIPTION GROSS ADDITIONS RETIREMENTS PLANT PLAND PLAN	ACCUM	DEP'N 12/31/2024	Z+7-K	4,321	129,579	102,164	1,250	291	38,271	254,728	63,864	62,844	6,284	800'09	30,059	203,440	957,103					
ACCOUNT DESCRIPTION PLANT PLAN	ESTIMATED	RETIREMNTS	¥							25,000							25,000					
ACCOUNT DESCRIPTION PLANT ADDITIONS RETIREMENTS PLANT	ANNUAL	DEP'N 2024	H=C*H	1	8,709	3,965	1,250	18	7,238	21,247	0	5,717	175	17,554	5,325	17,272	88,522					
ACCOUNT DESCRIPTION PLANT ADDITIONS RETIREMENTS PLANT PLANT RAT RATINGMEN AGE DESCRIPTION PLANT ADDITIONS RETIREMENTS PLANT PLANT PLANT 2024 12/31/2024 PLANT RATINGMENS AT STRUCTURES 262,307 262,703 262,703 262,703 262,703 26,100 26,10	ACCUM	1/1/2024	_	4,269	120,870	98,199	0	273	31,033	258,481	63,864	57,127	6,109	42,454	24,734	186,168	893,581					
ACCOUNT DESCRIPTION GROSS 11/2024 ADDITIONS RETIREMENTS PLANT	DEP'N	RATE	I	1.11%	3.32%	2.95%	2.00%	2.98%	2.53%	2.58%	0.00%	5.40%	1.73%	12.50%	10.28%	8.52%						
ACCOUNT DESCRIPTION PLANT 1/1/2024 2024 12 A 304 STRUCTURES 262,307 307 WELLS 307 WEL	AVERAGE	PLANT	G=(C+F)/2	4,675	262,307	134,403	25,000	301	286,100	823,528	107,364	105,866	10,126	140,434	51,796	202,723	2,154,623					
ACCOUNT DESCRIPTION PLANT ADDITIONS NUMBER A B C D D 304 STRUCTURES 262,307 317 OTHER WATER SOURCE 134,403 320 WATER TREATMENT PLANT 301 320 WATER TREATMENT PLANT 301 331 MAINS STNDPIPES 333 SERVICES 63,864 87,000 334 METERS 10,126 335 OTHER EQUIP 51,796 336 OTHER EQUIP 51,796 337 OTHER EQUIP 51,796 338 SERVICES 339 OTHER EQUIP 51,796 339 OTHER EQUIP 51,796 340 OFFICE FURN & EQUIP 51,796 341 TRANSPORTATION EQUIP 51,796 341 ORGANIZATION GQUIP 51,796 341 GRAND TOTAL 2,106,959 157,000 36RAND TOTAL 2,106,959 157,000		PLANT 12/31/2024	F=C+D-E	4,675	262,307	134,403	20,000	301	286,100	833,528	150,864	105,866	10,126	140,434	51,796	202,723	2,233,123	0	30,836	2,263,959		
ACCOUNT DESCRIPTION PLANT ADDITIONS NUMBER A B C D D 304 STRUCTURES 262,307 317 OTHER WATER SOURCE 134,403 320 WATER TREATMENT PLANT 301 320 WATER TREATMENT PLANT 301 331 MAINS STNDPIPES 333 SERVICES 63,864 87,000 334 METERS 10,126 335 OTHER EQUIP 51,796 336 OTHER EQUIP 51,796 337 OTHER EQUIP 51,796 338 SERVICES 339 OTHER EQUIP 51,796 339 OTHER EQUIP 51,796 340 OFFICE FURN & EQUIP 51,796 341 TRANSPORTATION EQUIP 51,796 341 ORGANIZATION GQUIP 51,796 341 GRAND TOTAL 2,106,959 157,000 36RAND TOTAL 2,106,959 157,000		RETIREMENTS 2024	ш																			
ACCOUNT A B A B C A A A B B C A A A B B C A A B C A A B C A A B C A A B C A A B C A A B C A A B C A A B C A A B C A A B C A A A B C A A B C A A B C A A B C A A B C A A B C A A B A A B A A B A A B B			۵				20,000			20,000	87,000						157,000			157,000		
NUMBI A	GROSS	1/1/2024	O	4,675	262,307	134,403	0	301	286,100	813,528	63,864	105,866	10,126	140,434	51,796	202,723	2,076,123	0	30,836	2,106,959		
NUMBI A		DESCRIPTION	В	STRUCTURES	WELLS	OTHER WATER SOURCE	PUMPING EQUIP	WATER TREATMENT PLANT	RES., TANKS & STNDPIPES	MAINS	SERVICES	METERS	HYDRANTS	OTHER EQUIP	DFFICE FURN & EQUIP	TRANSPORTATION EQUIP	TOTAL	ORGANIZATION	AND	GRAND TOTAL		
- 2 c 4 c 0 r 8 c 0 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	i c	NUMBER	4	304 8	307	317(311	320		331			335	339					16 303		18	##

LAST FULL YEAR

2022

STRUCTURES 304

YEAR	AGE	GROSS	PORTION	PLANT	REMAINING	FIITUPE	NOTES:	
PLACED	IN		SURVIVING			DOLLAR	A. GROSS ADDITIONS	
IN SERV	YEARS	ADDITIONS	SOLVIVING	12/31/2015		YEARS	TAKEN FROM	
(0)	(1)	(2) NOTE A	(3) NOTE B				SEE NOTE C	
2022	0.5	ZINOTEA	(O) NOTE B	(4) NOTE 0	29.5	(0)=(+) (0)	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	l î			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			1	19.8	-	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	- 0
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				14.7	-	-	
2002	20.5				14.1	-	D. COMOSITE REMAINING	
2001	21.5				13.6	- 1	LIFE =	
2000	22.5				13.1	-	TOTAL COL (6)/	
1999	23.5				12.6	-	TOTAL COL (4)	
1998	24.5				12.1	-	= 9	00.6
1997	25.5				11.6	-		
1996	26.5				11.2	-	E. USE:	9
1995	27.5				10.7	-		
1994	28.5				10.3	-	F. ACTUAL PLANT	
1993	29.5				9.9		BALANCE (IF DIFF	
1992	30.5			4.075	9.4	40.075	FROM TOTAL OF	
PRIOR				4,675	9.0	42,075	COL. (4):	
TOTALS				4,675		42.075		
				1,010		12,010		

WELLS 307

YEAR	AGE	GROSS	PORTION	PLANT	REMAINING	FUTURE	NOTES:	_
PLACED	IN		SURVIVING			DOLLAR	A. GROSS ADDITIONS	
IN SERV	YEARS	, and the same	00	12/31/2015	-	YEARS	TAKEN FROM	
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C		(6)=(4)*(5)	SEE NOTE C	
2022	0.5		(-)	X.17.11=1==	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		ľ		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. COMOSITE 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	-	= 16.	60
1997	25.5			29,693	11.6	344,439		
1996	26.5			31,025	11.2	347,480	E. USE:	17
1995	27.5			25,468	10.7	272,508		
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	AGE	GROSS	PORTION	PLANT	REMAINING	FUTURE	NOTES:
	IN		SURVIVING			DOLLAR	A. GROSS ADDITIONS
IN SERV	YEARS			12/31/2015	(YEARS)	YEARS	TAKEN FROM
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	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			-1	16.6	-	SELECTED SURVIVOR
2018	4.5				15.7	-	CURVE OF:
2017	5.5				14.9	-	SOLUTION #
2016	6.5				14.1	-	TYPE: IOWA S1
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. COMOSITE 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	-	= #DIV/0!
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					1.5		COL. (4):
TOTALS				-		_	

OTHER WATER SOURCE PLANT 317

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

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WATER TREATMENT PLANT 320

YEAR	AGE	GROSS	PORTION	PLANT	REMAINING	FUTURE	NOTES:	
PLACED	IN		SURVIVING			DOLLAR	A. GROSS ADDITIONS	
IN SERV	YEARS			12/31/2015	(YEARS)	YEARS	TAKEN FROM	
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	SEE NOTE C	
2022	0.5	1			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	1			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. COMOSITE 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	-	=	1.60
1997	25.5				3.4	-		
1996	26.5				3.0	-	E. USE:	2
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		
IOIALO				301		402		

RESERVOIRS TANKS AND STANDPIPES 330

YEAR	AGE	GROSS	PORTION	PLANT	REMAINING	FUTURE	NOTES:
PLACED	IN		SURVIVING			DOLLAR	A. GROSS ADDITIONS
IN SERV	YEARS			12/31/2015	(YEARS)	YEARS	TAKEN FROM
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	SEE NOTE C
2022	0.5	-3-/-		1	39.5	-	B. PORTION SURVIVING
2021	1.5			242,224	38.7	9,374,069	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			17,106	30.0	513,180	C. IF AGE DATA AVAIL.
2010	12.5				29.2	-	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. COMOSITE REMAINING
2001	21.5				22.3	-	LIFE =
2000	22.5				21.6	-	TOTAL COL (6)/
1999	23.5				20.9	- 1	TOTAL COL (4)
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	-	E ACTUAL BLANT
1994	28.5				17.5	-	F. ACTUAL PLANT
1993	29.5				16.9	-	BALANCE (IF DIFF
1992	30.5			00.770	16.3	447.640	FROM TOTAL OF
PRIOR				26,770	15.6	417,612	COL. (4):
TOTALS				286,100		10,304,861	

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YEAR	AGE	GROSS	PORTION	PLANT	REMAINING	FUTURE	NOTES:
PLACED	IN	ADDITIONS	SURVIVING	SURVIVING	LIFE	DOLLAR	A. GROSS ADDITIONS
IN SERV	YEARS			12/31/2015	(YEARS)	YEARS	TAKEN FROM
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	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. COMOSITE 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	-	= 26.49
1997	25.5				19.5	-	
1996	26.5				18.8	-	E. USE: 27
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	

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SERVICES AND METER INSTALLATIONS 333

YEAR	AGE	GROSS	PORTION	PLANT	REMAINING	FUTURE	NOTES:
PLACED	IN	ADDITIONS	SURVIVING	SURVIVING	LIFE	DOLLAR	A. GROSS ADDITIONS
IN SERV	YEARS			12/31/2015	(YEARS)	YEARS	TAKEN FROM
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	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		1,		14.1	-	TYPE: IOWA R3
2015	7.5		l l		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. COMOSITE 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	-	= 1.50
1997	25.5	1	1		4.3	-	L
1996	26.5				4.0	-	E. USE: 2
1995	27.5				3.7	-	
1994	28.5				3.3	_	F. ACTUAL PLANT
1993	29.5				3.0	-	BALANCE (IF DIFF
1992	30.5			62.964	2.7	05 700	FROM TOTAL OF
PRIOR				63,864	1.5	95,796	COL. (4):
TOTALS				63,864		95,796	

METERS 334

YEAR	AGE	GROSS	PORTION	PLANT	REMAINING	FUTURE	NOTES:	
PLACED	IN		SURVIVING			DOLLAR	A. GROSS ADDITIONS	• •
IN SERV	YEARS	ABBITIONS	CONTRACT	12/31/2015		YEARS	TAKEN FROM	
(0)	(1)	(2) NOTE A	(3) NOTE B				SEE NOTE C	
2022	0.5	(-)	(0).10.22	4,077	19.5		B. PORTION SURVIVING	
2021	1.5			2,414	18.5	44,659	AND REMAINING	
2020	2.5			1,436	17.6	25,274	LIFE TAKEN FROM	
2019	3.5			1,311	16.6	21,763	SELECTED SURVIVOR	
2018	4.5			6,564	15.7	103,055	CURVE OF:	
2017	5.5			9,213	14.7	135,431	SOLUTION #	
2016	6.5			12,038	13.8	166,124	TYPE: IOWA R3	
2015	7.5				12.9	· -	TOTAL SERVICE LIFE	
2014	8.5				12.0	-	OF ORIGINAL GROUP	
2013	9.5				11.2	-	=A.S.L.= 20 YRS	
2012	10.5			1	10.3	-		
2011	11.5			33,070	9.5	314,165	C. IF AGE DATA AVAIL.	
2010	12.5				8.8	-	OMIT COLS. (2)&(3)	
2009	13.5				8.0	-	AND ENTER DIRECTLY	
2008	14.5				7.3	-	IN COL. (4). IF	
2007	15.5				6.6	-	AGE DISTRIBUTION	
2006	16.5				6.0	-	NOT AVAILABLE, COL	
2005	17.5			1	5.4	-	(4) MAY BE TAKEN	
2004	18.5				4.8	-	AS COL (2)*(3).	
2003	19.5				4.3	-		
2002	20.5				3.8	-	D. COMOSITE REMAINING	
2001	21.5				3.4	-	LIFE =	
2000	22.5				3.0	-	TOTAL COL (6)/	
1999	23.5				2.7	-	TOTAL COL (4)	
1998	24.5				2.4	-	= {	8.61
1997	25.5				2.1			
1996	26.5			618	1.8		E. USE:	9
1995	27.5			250	1.6	400		
1994	28.5			1,108	1.3	,	F. ACTUAL PLANT	
1993	29.5			1,981	1.4	2,793	BALANCE (IF DIFF	
1992	30.5			270	0.8	216	FROM TOTAL OF	
PRIOR				31,516	0.5	15,758	COL. (4):	
TOTALS				105,866		911,692		

HYDRANTS 335

YEAR	AGE	GROSS	PORTION:	PLANT	REMAINING	CUTURE	NOTES:
PLACED	IN		SURVIVING			DOLLAR	A. GROSS ADDITIONS
IN SERV	YEARS	ADDITIONS	SOKVIVING	12/31/2015		YEARS	TAKEN FROM
(0)	(1)	(2) NOTE A	/2\ NOTE P	(4) NOTE C		(6)=(4)*(5)	SEE NOTE C
2022	0.5	(Z) NOTE A	(3) NOTE B	(4) NOTE C	39.5	(0)=(4) (5)	B. PORTION SURVIVING
2022	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	70	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]	-A.S.L 40 TKS
2012	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			0,009	28.4	171,070	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	_	, i.o o o o (e).
2002	20.5				23.0	_	D. COMOSITE 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	_/	= 23.63
1997	25.5				19.5	_	
1996	26.5				18.8	_	E. USE: 24
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	

STEAST THE MARKS MINERS IN

OTHER EQUIPMENT 339

YEAR	AGE	GROSS	PORTION	PLANT	REMAINING	FUTURE	NOTES:
PLACED	IN	ADDITIONS	SURVIVING	SURVIVING		DOLLAR	A. GROSS ADDITIONS
IN SERV	YEARS			12/31/2015		YEARS	TAKEN FROM
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C		(6)=(4)*(5)	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	ľ			0.0	-	D. COMOSITE 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	-	= 6.01
1997	25.5				0.0	-	E 110E
1996	26.5				0.0	-	E. USE: 6
1995	27.5			203	0.0	-	E ACTUAL BLANE
1994 1993	28.5 29.5				0.0	-	F. ACTUAL PLANT
1993	29.5 30.5				0.0	-	BALANCE (IF DIFF
PRIOR	30.5			3,459	0.0 0.0		FROM TOTAL OF
PRIOR				3,439	0.0		COL. (4):
TOTALS				140,434		843,570	

OFFICE FURNITURE AND EQUIPMENT 340

YEAR	AGE	GROSS	PORTION	PLANT	REMAINING	FUTURE	NOTES:
PLACED	IN		SURVIVING			DOLLAR	A. GROSS ADDITIONS
IN SERV	YEARS	1.551110110	0011111110	12/31/2015	(YEARS)	YEARS	TAKEN FROM
(0)	(1)	(2) NOTE A	(3) NOTE B		(5) NOTE D		SEE NOTE C
2022	0.5	1	3-7	X-7	9.5	- (-) (-) (-)	B. PORTION SURVIVING
2021	1.5				8.5	_	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		l l			-	NOT AVAILABLE, COL
2005	17.5					-	(4) MAY BE TAKEN
2004	18.5					-	AS COL (2)*(3).
2003	19.5					-	L (
2002	20.5					-	D. COMOSITE REMAINING
2001	21.5					-	LIFE =
2000	22.5					-	TOTAL COL (6)/
1999	23.5 24.5					-	TOTAL COL (4)
1998 1997	24.5 25.5					-	= 5.70
1997	25.5 26.5					-	E. USE: 6
1995	27.5					-	E. USE: 6
1995	27.5					-	F. ACTUAL PLANT
1993	29.5					_	BALANCE (IF DIFF
1992	30.5						FROM TOTAL OF
PRIOR	55.6						COL. (4):
							- (¬).
TOTALS				51,796		295,270	

TRANSPORTATION EQUIPMENT 341

YEAR	AGE	GROSS	PORTION	PLANT	REMAINING	FUTURE	NOTES:
PLACED	IN	ADDITIONS	SURVIVING	SURVIVING	LIFE	DOLLAR	A. GROSS ADDITIONS
IN SERV	YEARS			12/31/2015		YEARS	TAKEN FROM
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	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				l l	-	AND ENTER DIRECTLY
2008	14.5					-	IN COL. (4). IF
2007	15.5				1	-	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. COMOSITE REMAINING
2001	21.5					-	LIFE =
2000	22.5					-	TOTAL COL (6)/
1999	23.5					-	TOTAL COL (4)
1998	24.5					-	= 1.94
1997	25.5					-	- 110-
1996	26.5					-	E. USE: 2
1995	27.5					-	E ACTUAL DI ANIT
1994	28.5					-	F. ACTUAL PLANT
1993 1992	29.5 30.5					-	BALANCE (IF DIFF
PRIOR	30.5					-	FROM TOTAL OF
PRIOR				1		-	COL. (4):
TOTALS				202,723		393,049	

CLIENT 1003	T1003 PROMITION PROPER	BOOK DEPRECIATION SCHEDULE			PAGE
17.00 17.0	1120 HESCRIPTION DATE DATE COSSTV BUS, 1795 DEFR. FINIS PRIOR SALVING LICOL LI	R CO., INC			95-1875184
1170 1170	MICTIONE MICTIONE MICTIONE MICTIONE MICTION READING SOFTWARE 6/15/15 1,388 MICTION READING 6/15/15 1,388 MICTION READING 6/22/13 1,388 MICTION READING 6/22/13 1,388 MICTION READING 6/22/13 1,45/18 1,51/2	PRIOR SALVAG DEC. BAL /BASIS DEPR : REDILET	PRIOR	TANG 2011 CAUTS	
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	DING SOFTWARE 12/27/13 4,995 DER 6/15/15 1,388 6/15/15 1,388 DER 6/29/15 2,545 FER 2/21/18 751 OP 5/10/18 1,168 1/18/18 3,229 CSUI 3/15/18 2,500 INSTALL 7/01/20 6,490 INSTALL 7/01/20 1,179 INTURE 51,796 0 0 0 0 INTURE 51,796 1,167 INTURE 12/01/39 12/200 INTURE 11/01/29 666				ķ.
1,777 1,388 4,895 4,895 1,499 7,10 8,11 1,299 7,10 8,11 1,299 7,10 8,11 1,299 7,10 8,11 1,299 7,10 8,11 1,299 7,10 8,11 1,299 7,10 8,11 1,299 1,299	DING SOFTWARE 12/27/13 4,595 G/15/15 1,338 G/15/15 2,845 TER 2/21/18 751 OP 5/10/18 560 FER 11/05/18 1,538 2/07/18 1,515 2/07/18 1,515 2/07/18 2,500 G/490 INSTALL 7/01/20 6,490 INSTALL 7/01/20 1,173 INSTALL 7/01/20 2,265 INTURE 51,796 0 0 0 0 0 INTURE 51,796		õ		*
6/20/15 1,388 770 9/1 12 6/20/15 2,645 2,645 1,430 771 12 2/21/18 751 2,645 1,430 9/1 12 2/21/18 360 260 283 9/1 1 2/21/18 360 260 283 9/1 1 1/105/18 1,515 440 9/1 1 2/201 3/289 1,515 8/2 1 1 3/15/18 3/299 1,515 8/2 1 1 1/20/19 2,500 7,00 9/2 1 1 1/20/29 2,500 7,00 9/2 1 1 1/20/20 2,423 3,85 5/1 1 1 1/20/20 2,423 3,00 0 0 1,19 3/1 1 1/20/20 2,220 1,19 3/1 1 1 4 1/20/20 2,230 0 0<	DER 6/15/15 1,338 FER 2/21/18 2,845 OP 5/10/18 360 FER 11/05/18 708 1/18/18 1,515 2/07/18 1,515 2/07/18 2,500 CSUI 3/15/18 2,500 1/2/04/19 2,206 1/170 6,490 1/170 1/20 2,423 1/170 1/170 2,423 1/170 1/170 2,209 1/170 2,200 1/170 2,200 1/170 2,200 1/170 3,1167 1/170 3,1167 1/170 3,120 4,900 1/170 4,900 1/170 5,200 1/170 5,200 1/170 7,01/20 7,200 1/170 7,01/20 7,200 1/170 7,01/20 1,1167 1/170 7,01/20 1,1167				8
2/21/18 2,945 1,430 5/1 12 2/21/18 751 410 5/1 7 3/10/18 700 700 260 283 5/1 7 1/10/27/8 700 700 260 283 5/1 7 1/10/27/8 1,553 490 5/1 7 7 1/10/27/8 1,515 490 5/2 5/1 7 1/10/17/9 2,500 2,500 1,18 5/1 1 1/10/20 2,423 1,179 2,243 3/1 1 1/10/17 2,423 3,13 3/1 1 1/10/17 2,500 0 0 0 5/1 1/10/17 2,500 2,500 3/1 1 1/10/17 2,500 1,18 3/1 1 1/10/17 2,500 0 0 0 0 0 1/10/17 2,500 2,500 3/1 1 1 1/10/17 2,500 2,500 2,500 3/1 1 1/10/17 2,500 2,500 3/1 1 4/1 1/10/17 2,500 2,500 3/1 4/1 4/1	ER 6/29/15 2,2645	á			365 711
1,1097.18 751	FER 2/21/18		_	-	220
57/07/18 560 560 283 57.7 7 11/05/18 708 300 20.7 7 11/18/18 1,515 494 57.1 12 22/07/18 1,515 494 57.1 12 3/15/18 2,500 2,500 778 57.1 12 12/04/19 2,500 6,490 1,391 57.1 12 7/01/20 6,490 1,391 57.1 1 7/01/20 2,423 3,635 57.1 1 7/01/20 1,179 2,620 1,391 57.1 7 7/01/20 1,179 2,620 2,630 57.1 7 1/01/20 1,179 2,620 2,630 57.1 44 1/01/20 6,66 0 0 0 0 51,796 57.4 40 1/01/20 2,520 2,520 2,520 2,520 2,520 5,71 40 1/01/21 3,600	FER 11/05/18 580 FER 11/05/18 708 1/18/18 1,515 2/07/18 1,515 3/15/18 2,500 CSUI 3/15/18 2,500 FOULZO 6,490 7/01/20 6,490 FOULZO 1,173 FOR 7/01/20 1,173 FOR 7/01/20 1,173 FOR 7/01/20 2,250 FOULZO 2,250 FOULZO 0 0 0 0 0			S/L 7	107
1/18/18	FER 11/05/18 708 1/18/18 1,538 2/07/18 1,515 3/15/18 2,500 CSUI 3/15/18 2,500 12/04/19 22,095 7/01/20 6,490 INSTALL 7/01/20 1,179 VITURE 51,796 0 0 0 0 0 1/01/70 2,280 1/01/70 2,280 1/01/30 1,0179 1/01/30 1,0179			7	8
1/18/18 1,515 6,480 5,115 494 5/1 12 3/15/18 3,259 1,515 494 5/1 12 3/15/18 2,500 7,00 2,500 798 5/1 12 12/01/20 6,490 1,179 5,423 5/1 12 1 17/01/20 2,423 2,423 303 5/1 1 17/01/20 1,179 2,423 303 5/1 1 17/01/20 1,179 2,220 7,179 2,22 5/1 1 17/01/20 2,230 0 0 0 5/1,79 1 4 17/01/20 2,230 1,167 1,167 1,167 1,167 4 4 17/01/20 2,230 0 0 0 0 5/1,79 4 4 17/01/20 2,230 0 0 0 0 5/1,79 1 4 17/01/20 2,230 0 0 0 0 0 0 0 0 17/01/20 2,230 2,433 0 0 0 0 0 0 0 0 17/01/20 2,230 2,430 0	1/18/18 1,538 1,515 1,515 1,515 1,515 1,515 1,515 1,515 1,515 1,515 1,516 1,5179 1,7179 1,			S/L 7	101
2,707/18 1,515 494 5/1 12 3,715/18 2,500 2,500 798 5/1 12 3,715/18 2,500 2,500 798 5/1 12 7,01/20 2,423 3,835 5/1 12 7,01/20 2,423 3,835 5/1 12 7,01/20 2,423 3,835 5/1 12 7,01/20 1,179 2,22 5/1 1 7,01/20 1,179 2,22 5/1 1 7,01/20 1,167 1,167 1,167 1,167 1,01/20 2,260 5,78 3,1 4,4 1,01/20 2,260 5,78 3,1 4,4 1,01/20 2,500 5,78 1,1 4,4 1,01/20 2,500 5,78 1,1 4,4 1,01/20 2,500 5,78 1,1 4,4 1,01/20 2,500 5,78 1,0 1,1 1,01/20 2,500 2,500 5,71 4,0 1,01/20 2,500 2,500 5,71 4,0 1,01/20 2,500 2,500 2,500 2,500 2,0 1,01/20 2,01/20 <td< td=""><td>2/07/18 1,515 3/15/18 3,299 CSUI 3/15/18 2,500 12/04/19 22,095 7/01/20 6,490 17/01/20 1,179 TOP 7/01/20 1,179 NITURE 51,796 0 0 0 0 1/01/70 2,260 1/01/59 606 1/01/59 120</td><td></td><td></td><td></td><td>137</td></td<>	2/07/18 1,515 3/15/18 3,299 CSUI 3/15/18 2,500 12/04/19 22,095 7/01/20 6,490 17/01/20 1,179 TOP 7/01/20 1,179 NITURE 51,796 0 0 0 0 1/01/70 2,260 1/01/59 606 1/01/59 120				137
3,299 1,054 5,700 2,500 799 5,71 12 12/04/19 2,500 799 5,11 12 12/04/19 2,500 799 5,11 12 12/04/19 2,2095 3,835 5,11 12 12/04/19 2,2095 3,835 5,11 12 12/04/19 2,423 3,13 5,11 12 1,179 2,423 3,13 5,11 12 1,179 2,2423 3,13 5,11 12 1,179 2,2423 3,13 5,11 12 1,179 2,2423 3,13 5,11 1,179 2,243 3,13 5,11 1,179 2,243 3,13 5,11 1,179 2,243 3,13 5,11 1,179 2,243 3,13 5,11 1,179 2,243 3,13 5,11 1,179 2,243 3,13 5,11 1,179 2,243 3,13 5,11 1,179 2,243 3,13 5,11 1,179 2,243 3,13 5,11 1,179 2,243 3,13 5,11 1,179 2,243 3,14 1,179 2,243 3,14 1,179 2,243 2,243 2,14 1,179 2,243 2,243 2,14 1,179 2,243 2,243 2,14 1,179 2,243 2,243 2,14 1,179 2,243 2,243 2,14 1,179 2,243 2,243 2,14 1,179 2,243 2,243 2,14 1,179 2,243 2,243 2,14 1,179 2,243 2,243 2,14 1,179 2,14 1,179 2,243 2,14 1,179	3/15/18 3,299 3,15/18 2,500 12/04/19 22,095 12/04/19 22,095 1,179 1,179 1,167 1,167 1,167 1,167 1,167 1,01/39 1,01/39 1,00 1,	,			126
3/15/18 2,500 2,500 798 5/1 12 12/04/19 22,085 3,835 5/1 12 7/01/20 6,490 6,490 5/1 7 7/01/20 2,423 303 5/1 7 7/01/20 1,179 5,423 303 5/1 7 7/01/20 1,179 2,423 303 5/1 7 1,701/20 1,187 1,187 2,280 1,187 1,187 1,01/30 606 0 0 0 0 1,187 1,01/30 1,187 1,187 1,187 1,187 40 1,01/30 606 606 61,796 5/1 40 1,01/30 606 606 61,796 5/1 40 1,01/30 606 606 61,796 5/1 40 1,01/30 606 606 61,796 5/1 40 1,01/30 606 606 61,796 5/1 40 1,01/30 5/1 40 606 606 606 606 606 1,01/30 5/1 606 606 606 606 606 606 606 606 <tr< td=""><td>CSUI 3/15/18 2,500 12/04/19 22,095 7/01/20 6,490 10/70 2,423 TOP 7/01/20 1,179 NITURE 51,796 0 0 0 0 0 0 1/01/20 1/01/70 2,280 1/01/59 606 1/01/53 120</td><td>****</td><td></td><td></td><td>275</td></tr<>	CSUI 3/15/18 2,500 12/04/19 22,095 7/01/20 6,490 10/70 2,423 TOP 7/01/20 1,179 NITURE 51,796 0 0 0 0 0 0 1/01/20 1/01/70 2,280 1/01/59 606 1/01/53 120	****			275
12/04/19 22,085 3,835 3,71 12 13 15 14 15 15 15 15 15 15	12/04/19 22,085 12/04/19 22,085 7/01/20 6,490 1,179 IVOP 7/01/20 1,179 IVOI 70 51,796 0 0 0 0 0 IVOI 70 2,260 IVOI 73 606 IVOI 53 120				208
7/01/20 6,490 6,490 1,391 \$/L 7 7/01/20 2,423 2,423 303 \$/L 12 7/01/20 1,179 222 3/L 12 2 7/01/20 51,796 0 0 0 51,796 14,950 1/01/70 2,280 1,167 1,167 1,167 1,167 40 1/01/70 2,280 606 606 606 606 5/L 40 1/01/33 120 5,889 1,679 5/L 40 1/01/11 104 33 5/L 40	7/01/20 6,490 INSTALL 7/01/20 2,423 TOP 7/01/20 1,179 WITURE 51,796 0 0 0 0 I/01/70 2,280 I/01/59 606 I/01/59 120	22			1,841
7/01/20 2,423 303 \$/1 12 7/01/20 1,173 252 3/1 7 1,173 252 8/1 7 1,173 252 8/1 7 1,173 252 8/1 7 1,167 1,167 1,167 1,167 1/01/30 606 606 606 8/1 1/01/30 606 606 606 8/1 1/01/31 100 1,00 3 8/1 1/01/11 104 33 8/1 40	MYTURE 51,796 2,423 TOP 1,179 WITURE 51,796 0 0 0 0 WITURE 51,796 0 0 WITURE 51,796 0 0 WITURE 51,796 0 0				652
1,179 252 S/L 7 1 51,736 0 0 0 51,736 14,950 4,8 9,01/85 1,167 1,054 S/L 40 1,01/39 606 608 S/L 40 1,01/59 606 608 S/L 40 1,01/50 1,00/53 120 5,889 1,01/57 10 5,889 1,01/11 104 104 33 S/L 40	TOP 7/01/20 1,179 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				202
51,786 0 0 0 51,786 14,950 4,8 9,01/85 1,167 0 0 0 0 0 4,950 4,8 1,167 1,167 1,1054 5,71 40 1,01/70 2,280 2,280 5,12 40 1,01/39 606 606 5,71 40 1,01/39 1,20 5,889 1,678 5,11 40 1,01/11 104 33 5,11 40	NITURE 51,796 0 0 0 0 0 0 0 0 0 1,167			2/1/8	168
9/01/85 1,167 1,167 1,167 1,167 1,167 1,167 1,167 1,054 S/L 40 1/01/70 2,260 2,260 2,260 2,260 S/L 40 1/01/59 606 606 606 5/L 40 1/01/53 120 5,869 1,678 S/L 40 1/01/11 104 33 S/L 40 10	. 1/01/70 1 1/01/39 1/01/53 1/01/53	0 0		54	4,892
9/01/85 1,167 1,167 1,167 1,167 1,054 5/1 40 1/01/70 2,260 2,260 2,260 2,260 5/1 40 1/01/59 606 606 606 606 5/1 40 1/01/53 120 120 1,71 40 1 7/27/10 5,869 1,678 33 5/1 40 1/01/11 104 33 5/1 40	NAT (CONTRIB) 9/01/85 1 1/01/70 2 1/01/59 1/01/53		ía:		
1/01/70 2,260 2,260 2,260 2,260 2,260 2,260 2,260 2,260 2,260 2,260 2,260 3/L 40 1/01/59 606 606 606 606 606 5/L 40 7/27/10 5,869 1,678 3/L 40 1/01/11 104 33 5/L 40	1/01/70 1/01/59 1/01/53				8
1/01/59 606 606 S/L 40 1/01/53 120 120 5,869 1,678 S/L 40 1/01/11 104 33 S/L 40	1/01/59				3 ~
1/01/53 120 120 5/L 40 7/27/10 5,889 1,678 5/L 40 1/01/11 104 33 5/L 40	1/0/1				
7/27/10 5,889 1,678 S/L 40 1/01/11 104 33 S/L 40					0
1/01/11 104 33 S/L 40	7/27/10				147
	1/10/1				67

DATE ACQUIRED.	2022 B(DOK	DEPF	ZEC!	BOOK DEPRECIATION SCHEDULE	SCH	EDUL	тi				PAGE 2
DATE ACQUIRED.		ERSK	INE CR	REEK W	ERSKINE CREEK WATER CO., INC	O., INC						95-1875184
DATE ACQUIRED.	[g											07:52AM
	DATE COST/	BUS.	CUR S 179 BONIIS A	SPECIAL DEPR. ALLOW	BONUS/ SP. DEPR	PRIOR DEC. BAL DEPR	SALVAG /BASIS REDIICT	DEPR. Basis	PRIOR Depr.	METHOD LIFE RATE	LIFE RAY	CURRENT
TOTAL HYDRANTS	10,126	1-	0	0	0		0 0	10,126				Į.
LAND	12											
1 LAND 1/01/54	9,085	1						9,085				
129 LAND 2/01/13	20,258							20,258				
142 LAND 1/22/17	1,470							1,470				
154 LAND 1/01/18	23							SS				
TOTAL LAND	30,836		0	0	0		0 0	30,836	0		22	
METERS				ı				•				
61 METERS 1/01/71	5,790.			•				5,790	5.790	S	æ	
62 METERS 1/01/77	3,474							3,474	3,474	S/L		
63 METERS 1/01/76	2,054							2,054	2,054	SA	30	
	4,454							4,454	4,454	SA	30	
METERS	500	_						200	200	S/L	30	
METERS	10,495						•	10,495	10,495	S/L	30	
METERS	613							613	613	1/s	99	
METER & REPAIR	2,386							2,386	2,386	SV	æ	
METERS	06/:1							1,750	1,750	S/L	8	
39 METERS (2/31/32	82							0/2	. 261 261	2	ଛ :	
METERS	8 98 8 88							163	143	Z 2/1	S 8	
METERS	1,252							1,252	7617	, N	3 8	
103 METERS 5/16/94	. 589							289	552	. ZV	S 8	
104 METERS 8/31/94	270					ю		270	246	S/L	8	
106 METERS 5/13/94	249							249	229	SVL	æ	

12/31/22			2022 B(DOK	DEF	'RECI	BOOK DEPRECIATION SCHEDULE	SCHI	EDUL	ш				PAGE	й Н З
CLIENT 1003				ERS	KINEC	REEK V	ERSKINE CREEK WATER CO., INC	D., INC					iii	95-1875184	75184
12/06/23					<u> </u>	CERCIAL	PRIOR 170/	900	98.89					.20	07:52AM
NO. DESCRIPTION	DATE	SOLD	COST/ BASIS	BCT	BONUS -	DEPR.	BONUS/ SP. DEPR.	DEC. BAL DEPR	/BASIS REDIICT	DEPR. BASIS	PRIOR	METHOD	LIEE BATE	CURRENT	TI 8
109 METERS	5/02/32		250							250	221	SAL	88		00
112 METERS	4/04/96		618					-		618	262	R	8		2
128 METERS	1/10/1		33,070							33,070	12,122	SY	.00		1,102
138 METER - KERN VALLEY HIGH	5/01/16		7,709							7,709	1,456	S/L	8		22
139 METER REPLACEMENTS 2016	12/31/16		4,329							4,329	720	SV	88		144
144 8" MAG METER WELL 3	8/14/17		5,488			9				5,488	808	S/L	8		器
145 METER REPLACEMENTS 2017	12/31/17		3,725							3,725	496	S/L	8		124
146 METER REPLACEMENTS 2018	12/31/18		6,564							6,554	657	S/L	. 08		219
158 METER REPLACEMENT 2019	12/31/19		1,31							1,311	88	SVL	8		#
159 METER REPLAICEMENT 2020	10/06/20		1,436							1,436	8	S/L	8		8
167' METER REPLACEMENTS 2021	12/80/6		2,414							2,414	25	SZL	5		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	55		29
TOTAL METERS		91	105,866		0	0	0	0	0	105,866	51,931				2,502
OTHER EQUIPMENT															
71 WED FATER	1,01,80		27.1							176	Ę	Š	ş		•
	1/01/80		1,294							1,24	1,294				
73 EQUIPMENT	1/01/80		262							292	262	1/8			O
74 EQUIPMENT	07/10/1		79							8 8	88	SAL	20		o
75 EQUIPMENT .	17/10/1		78							82	82	SA	20		٥
76 EQUIPMENT	1/01/12		R							딿	35	SVL	20		6
	1/01/86		1,083							1,083	1,083	SVL	83		0
	3/31/89		328							338	328	አ	20		0
	11/30/89		206							506	206	S/L	8		0
110 CHLORINATOR	3/15/95		203							203	203	ያ	æ		0
		l													7

12/24/20		' '		3											
77/15/71		N	2022 B		A DE	KECL	BOOK DEPRECIATION SCHEDULE	SCH	EDUL	Ш				į.	PAGE 4
CLIENT 1003				Ë	SKINE (CREEK V	ERSKINE CREEK WATER CO., INC	D., INC						ත්	95-1875184
12/06/23									0						07:52AM
NO. DESCRIPTION	DATE	DATE	COST/ BASIS	BES.	CUR 179 BONIES	SPECIAL DEPR. ALLOW.	PRIOR 179/ Bonus/ SP. Depr.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS RFDIICT	DEPR. BASIS	PRIOR	TEAC STATE OF THE	Ā	PA TT	CURRENT
133 STORAGE CONTAINER	1/04/13		4,199							4.199	8	2	, K	RAIL	DEPT.
137 EQUIPMENT - RAMMER	91/60/9		2,903	~						2.903	. O. 18	3 5			017
140 HOT TAP MACHINE	28/11		13,156	"						13.156	10.00	27.E	3 .	Moorn	55
155 GENEATOR	12/30/19		104,686							104 686	10.469	1/3 1/3	· [00000	601'I
163 GENERATOR CONNECTIONS	02/12/1		11,828	00						11,828	837	7. 2.	3 2	×	FZ 65
TOTAL OTHER EQUIPMENT			140,434	1	0	0		"	0	140.434	27.766	# ·		1	7.244
PUMPING EQUIPMENT			2.					, .							ŧ
14 PUMP EQUIPMENT WELL #3	1/01/62		3,418	~						3,418	3,418	S/L	52		0
15 PRESSURE TANK	1/01/64		3,502	c.						3,502	3,502	S/L			
16 BOOSTER PUMP	1/01/65		3,790							3,790	3,790	S/L	ĸ		-
	/9/10/1		2,656	"						2,656	2,656	S/L	52		Đ
	1/10/1		2,540	_	-					2,540	2,540	S/L	22		Ö
	1/01/68		344	_						344	344	SVL	22		6
	1/01/69		3,413	•						3,413	3,413	SYL	52		0
	1/0/1		1,310							1,310	1,310	S/L	25		٥
	1/01/72	•	1,056	45						1,056	1,056	S/L	52		0
	1/31/85		35	۸.		. ·				35	35	SYL	52		0
	12/31/85		754	_						754	754	S/L	52		0
	3/15/88		295	<u>.</u> .						292	292	S/L	22		0
	9/22/88		3,157	_						3,157	3,157	3/1	52		0
	3/31/89		16,500	_						16,500	16,500	z,	52		0
	6/30/88		1,522		50					1,522	1,522	S/L	52		0
	12/31/89		1,075							1,075	1,075	S	52		0
	10/29/90		1,458							1,458	1,458	SY	52		0
98 PUMPING EQUIPMENT	12/18/92		1,579							1,579	1,579	S/L	52		0

CLIENT TOOS	PROPERIOR PROP	DATE DATE COST/ EQUIP - WELL #1 12/15/06 55,500 SPEED BRIVE 12/27/13 11,995 P VFD YASKAWA 3R 10/12/14 18,150 MPING EQUIPMENT 17/01/54 15,30 SS & TANKS 1/01/70 2,007 SS & TANKS 1/01/72 13,182 SS & TANKS 11/01/73 500 SS & TA	SPECIAL DEPR. ALLOW 0	PRIOR PRIOR DEPARTMENT OF THE PRIOR		DEP 1	327 256 485	METHOD JE	v .	5-1875184 07:52AM
DISCRETION DATE D	DESCRIPTION ONTE ONT O	DATE DATE COST/ 12/15/06 S01.D BASIS 11,995 WUMPING EQUIP - WELL #1 12/15/06 55,500 WARIABLE SPEED DRIVE 12/27/13 11,995 WEW 125HP VFD YASKAWA 3R 10/12/14 18,150 TOTAL PUMPING EQUIPMENT 134,403 ERYCHES & TANKS 1/01/72 1,530 RESERVOIRS & TANKS 1/01/72 2,007 RESERVOIRS & TANKS 1/01/72 3,31/89 5,757 FUMP & TANK PROJECT 3/31/89 5,757 FUMP & TANK PROJECT 3/31/89 5,757 FUMP & TANK PROJECT 3/31/89 3,794 FANK FOUNDATION 7/28/11 17,106 WEBB TANK 6/04/21 242,224 FOTAL RESERVOIRS & TANKS 1/28/11 17,106 WEBB TANK 6/04/21 242,224	SPECIAL DEPR.	PRIOR	1	DEP 1	35 28 38 2	METHOD LIE		07:52AN
Particular Par	Particular Par	DESCRIPTION ACQUIRED DATE CASSIS BUS. 173 PUMPING EQUIP - WELL #1 12/15/06 55,500 55,500 VARIABLE SPEED DRIVE 12/27/13 11,995 11,995 NEW 125HP VFD YASKAWA 3R 10/12/14 18,150 11,995 TOTAL PUMPING EQUIPMENT 10/12/14 18,150 13,403 SERVOIRS & TANKS 1/01/70 2,007 2,007 RESERVOIRS & TANKS 1/01/72 2,007 RESERVOIRS & TANKS 1/01/73 500 RESERVOIRS & TANKS 1/2/21/88 5,757 PUMP & TANK FOUNDATION 7/28/11 17,106 WEBB TANK 6/04/21 242,224 TOTAL RESERVOIRS & TANKS 286,100	ALLOW 0	0		BAS	347	METHOD LIE		
1,155/6 55,200 35,600	1271-76 55,500	PUIMPING EQUIP - WELL #1 12/15/06 55,500 VARIABLE SPEED DRIVE 12/27/13 11,995 NEW 123HP VFD YASKAWA 3R 10/12/14 18,150 TOTAL PUIMPING EQUIPMENT SERVOIRS & TANKS 1/01/79 2,007 RESERVOIRS & TANKS 1/01/72 13,182 RESERVOIRS & TANKS 1/01/73 5,007 RESERVOIRS & TANKS 1/01/73 5,757 PUIMP & TANK PROJECT 3/31/89 5,757 PUIMP & TANK PROJECT 3/34 3/34 TANK FOUNDATION 7/28/11 17,106 WEBB TANK 6/04/21 242,224 TOTAL RESERVOIRS & TANKS TOTAL RESERVOIRS & TANKS 286,100		0	0			70	E_RATE	CURRENT
NERSENORISE & TANKS TOTAL PUMPING EGUIPMENT TOTAL RESERVORSE & TANKS TOTAL RESERVORSE &	1,257 1,195 3,96 3,77 1,195	VARIABLE SPEED DRIVE 12/27/13 11,995 NEW 123HP VFD YASKAWA 3R 10/12/14 18,150 TOTAL PUIMPING EQUIPMENT 10/12/14 18,150 SERVOIRS & TANKS 1/01/70 2,007 RESERVOIRS & TANKS 1/01/72 2,007 RESERVOIRS & TANKS 1/01/73 500 RESERVOIRS & TANKS 1/21/78 5,757 PUMP & TANK PROJECT 3/31/88 5,757 PUMP & TANK PROJECT 3/31/88 5,757 PUMP & TANK FOLINDATION 7/28/11 17,106 WEBB TANK 6/04/21 242,224 TOTAL RESERVOIRS & TANKS 286,100		5	•		3,840 5,264 91,347		i L	066 6
TOTAL EMPRINGE COLPRIENT 18,150 6 0 0 0 134,403 5,564 8/1 25 TOTAL EMPRINGE COLPRIENT 1,007.74 1,530 1,150 1,150 1,150 1,150 8/1 25 SERVINISE A TAMINS 1,007.74 1,530 1,150 1,150 1,150 8/1 20 8/1 20 RESERVINISE A TAMINS 1,007.73 2,007 2,007 3,794 1,150 8/1 20 8/1 20 RESERVINISE A TAMINS 1,007.73 3,794 1,507 3,794 1,507 8/1 20 RESERVINISE A TAMINS 1,007.73 3,794 1,507 3,794 1,507 8/1 20 RESERVINISE A TAMINS 1,707.77 1,105 3,794 1,507 8/1 20 8/1 20 RESERVINISE A TAMINS 1,707.77 1,105 3,794 1,507 8/1 20 8/1 20 RESERVINISE A TAMINS 1,707.77 1,105 3,794 1,507 8/1 20 8/1 20 RESERVINISE A TAMINS 1,707.77 1,530 0 0 0 0 0 0	18,150 5,264 1,510 1,150 1,1	NEW 125HP VFD YASKAWA 3R 10/12/14 18,150 TOTAL PUMPING EQUIPMENT 134,403 SERVOIRS & TANKS 1/01/70 2,007 RESERVOIRS & TANKS KHSD 1/01/72 13,182 RESERVOIRS & TANKS KHSD 1/01/73 500 RESERVOIRS & TANKS KHSD 1/01/73 500 RESERVOIRS & TANKS LANKS 1/22/1/88 5,757 PUMP & TANK PROJECT 3/31/89 3,794 TANK FOUNDATION 7/28/11 17,105 WEBB TANK 6/04/21 242,224 TOTAL RESERVOIRS & TANKS 286,100			0		5,264		י ני	0077
FESTIONIES & TAMES FESTIO	TOTAL FUNE FOR ECOMPRISH SECRETORIS & TANKS RESERVOIRS & TANKS	TOTAL PUIMPING EQUIPMENT SERVOIRS & TANKS HESERVOIRS & TANKS 1/01/72 RESERVOIRS & TANKS KHSD RESERVOIRS & TANKS KHSD RESERVOIRS & TANKS KHSD RESERVOIRS & TANKS 1/01/73 PUIMP & TANK PROJECT 3/31/88 TANK FOUNDATION 7/28/11 TOTAL RESERVOIRS & TANKS TOTAL RESERVOIRS & TANKS		5	· ·		72,16		מע ל	726
FESTIVORES & TANKS 1/01/54 1/130 1	RESENDING & TANKS 1.07/34 1.030 1.07/34 1.07/30 2.007 1.007 2.007 1.007 2.007 1.007 2.007 1.007 2.007 1.007 2.007 1.007 2.007 1.007 2.007 1.007 2.007 1.007 2.007 1.007 2.007 1.007 2.007 1.007 2.007 1.007 2.007 1.007 2.007	SERVOIRS & TANKS 1/01/54 1,530 RESERVOIRS & TANKS 1/01/70 2,007 RESERVOIRS & TANKS KHSD 1/01/72 13,182 RESERVOIRS & TANKS KHSD 1/01/73 500 RESERVOIRS & TANKS 1/2/21/88 5,757 PUMP & TANK PROJECT 3/31/89 3,794 TANK FOUNDATION 7/28/11 17,106 WEBB TANK 6/04/21 242,224 TOTAL RESERVOIRS & TANKS 1/01/21 242,224 TOTAL RESERVOIRS & TANKS 1/01/21 242,224			er					204.6
1,500 1,15	1,530 1,155 5,1 50 1,150 1	RESERVOIRS & TANKS 1/01/79 1,530 RESERVOIRS & TANKS 1/01/70 2,007 RESERVOIRS & TANKS KHSD 1/01/73 5,787 RESERVOIRS & TANKS 12/21/88 5,757 PUMP & TANK PROJECT 3/31/89 5,757 PUMP & TANK PROJECT 3/28/11 17,106 WEBB TANK 6/04/21 242,224 TOTAL RESERVOIRS & TANKS 286,100				1,530 2,007 13,182	3			3,450
RESERVOIRS & TANKS 1/01/54 1,530 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 1,130 5/1 90 RESERVOIRS & TANKS 1/01/70 2,000 1,300 370 1,300 5/1 90 RESERVOIRS & TANKS RANGS 1/01/73 3,704 3,704 1,706 377 2,418 5/1 90 RESERVOIRS & TANK RANGS 1/01/73 3,704 3,704 3,707 2,418 5/1 90 PUIN E SERVOIRS & TANK POULECT 3,718 3,704 1,706 1,706 1,707 5/1 90 VIOLZI 2,604/21 2,604 0 0 0 0 0 0 2,605 5/1 90 WEER INSTALLATION 1,01/70 2,501 5,201 2,501 5,701 5/1 90 4,60 1,60 0 0 0 0 0 0 0 0 0 0 0 0 0 0 </td <td>HESENDINGS & TAMKS 1/07/54 1,530 1,530 1,150 1,017 1,102 1,017 1,103 1,103 1,104 1,105 1,105 1,105 1,105 1,105 1,106 1,105 1,106 1,106 1,107 1,106 1,106 1,106 1,107 1,106 1,107 1,106 1,107 1,107 1,106 1,107 1,107 1,106 1,107 1,106 1,107 1,107 1,107 1,106 1,107 1,1</td> <td>RESERVOIRS & TANKS 1/01/54 1,530 RESERVOIRS & TANKS 1/01/70 2,007 RESERVOIRS & TANKS 1/01/73 500 RESERVOIRS & TANKS 12/21/88 5,757 PUMP & TANK PROJECT 3/31/89 3,754 TANK FOUNDATION 7/28/11 17,106 WEBB TANK 6/04/21 242,224 TOTAL RESERVOIRS & TANKS 1/074</td> <td></td> <td></td> <td></td> <td>1,530 2,007 13,182</td> <td></td> <td></td> <td>(Tail)</td> <td>,</td>	HESENDINGS & TAMKS 1/07/54 1,530 1,530 1,150 1,017 1,102 1,017 1,103 1,103 1,104 1,105 1,105 1,105 1,105 1,105 1,106 1,105 1,106 1,106 1,107 1,106 1,106 1,106 1,107 1,106 1,107 1,106 1,107 1,107 1,106 1,107 1,107 1,106 1,107 1,106 1,107 1,107 1,107 1,106 1,107 1,1	RESERVOIRS & TANKS 1/01/54 1,530 RESERVOIRS & TANKS 1/01/70 2,007 RESERVOIRS & TANKS 1/01/73 500 RESERVOIRS & TANKS 12/21/88 5,757 PUMP & TANK PROJECT 3/31/89 3,754 TANK FOUNDATION 7/28/11 17,106 WEBB TANK 6/04/21 242,224 TOTAL RESERVOIRS & TANKS 1/074				1,530 2,007 13,182			(Tail)	,
HESENDINGS & TANKS 1/01/70 2,007 1,3182 1,31	RESERVOIRS & TAMIX 1/01/70 13,182 1,017/70 13,182 1,017/70 13,182 1,017/70 13,182 1,017/70 13,182 1,017/70 1,01	RESERVOIRS & TANKS 1/01/70 2,007 RESERVOIRS & TANKS KHSD 1/01/73 3,182 RESERVOIRS & TANKS 1/01/73 500 RESERVOIRS & TANKS 12/21/88 5,757 PUMP & TANK PROJECT 3/31/89 3,794 TANK FOUNDATION 7/28/11 17,106 WEBB TANK 6/04/21 242,224 TOTAL RESERVOIRS & TANKS TANK 286,100			,	2,007	1,136			1
RESERVOIRS & TANKS KISD 1/01/72 RESERVOIRS & TANKS KISD 1/01/73 RESERVOIRS & TANKS RESERVOIRS & TANKS 1/01/73 RESERVOIRS & TANKS 1/01/74 1/01/75 RESERVOIRS & TANKS 1/01/75 RESERV	HESENOINS & TAMIS HISD 1/01/72 13,182 3,728 5,11 90 1,01 1/21 3,00 327 5,17 90 37 5,17 90 37 5,17 90 37 90	RESERVOIRS & TANKS KHSD 1/01/72 13,182 RESERVOIRS & TANKS 1/01/73 500 RESERVOIRS & TANKS 12/21/88 5,757 PUMP & TANK PROJECT 3/31/89 3,794 TANK FOUNDATION 7/28/11 17,105 WEBB TANK 6/04/21 242,224 TOTAL RESERVOIRS & TANKS 286,100				13,182	1,380			3
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RESERVOIRS & TANK 12/21/88 5/57 24/18 5/75 24/18 5/75 24/18 5/75 24/18 5/75 24/18 5/75 24/18 5/75 24/18 5/75 24/18 5/75 24/18 5/75 24/18 5/75 24/18 5/75 24/18 5/75 24/18 5/75 24/18 5/75 24/18 5/75 24/18 5/75 24/18 3/75	1,21,78 5,75 1,27 1,28 5,75 1,27 1,29 1,27	RESERVOIRS & TANKS 12/21/38 5,757 PUMP & TANK PROJECT 3/31/89 3,794 TANK FOUNDATION 7/28/11 17,105 WEBB TANK 6/04/21 242,224 TOTAL RESERVOIRS & TANKS 286,100				200	327		-	
1,105 1,10	17,106 1,577 17,106 1,577 17,106 1,577 1	PUMP & TANK PROJECT 3/31/89 3,794 TANK FOUNDATION 7/28/11 17,106 WEBB TANK 6/04/21 242,224 TOTAL RESERVOIRS & TANKS 286,100				5,757	2,418		-	' æ
TANK FOUNDATION 7/28/11 17/106 1,57/106 1,57/106 1,57/106 1,57/106 1,57/106 1,57/106 1,57/106 1,57/106 1,57/106 1,57/106 1,57/106 1,57/106 1,57/106 1,57/10 4,8 TOTAL RESERVOIRS & TANKS TAMES INVESTIGATION 1/01/77 1,43 1,43 1,43 1,43 1,43 1,43 5,201	TAMK FOUNDATION 7728/11 17,106 1,979 57L 90 1,978 17,106 1,978 1,7106 1,978 1,7106 1,978 1,7106 1,978 1,7106 1,978 1,7106 1,978 1,7106 1,978 1,7107 1,43	TANK FOUNDATION 7/28/11 17,106 WEBB TANK 6/04/21 242,224 TOTAL RESERVOIRS & TANKS 286,100				3,794	1,577		_	8
WEBB TANK 6/04/21 242,224 2,826 S/L 50 0 0 0 0 282,224 2,826 S/L 50 4 TOTAL RESERVOIRS & TANKS TOTAL RESERVOIRS & TANKS 1/01/77 143 144 143 143 143 144 143 144 143 144	WEBB TANK 6/04/21 242,224 2,825 5/1 50 4 TOTAL RESERVOIRS & TANKS 1/01/77 143 0 0 0 0 0 20,371 5 WETER INSTALLATION 1/01/77 143 143 143 5/1 30 METER INSTALLATION 1/01/77 5,201 5,201 5,201 5/1 5/1 METER INSTALLATION 1/01/72 142 142 142 142 30 METER INSTALLATION 1/01/73 142 142 142 30 5/1 30 METER INSTALLATION 1/01/73 3,832 3,822 3,822 3/1 30 5/1 30 METER INSTALLATION 1/01/73 1,920 1,920 1,920 5/1 30 5/1 30 METER INSTALLATION 1/01/78 1,920 1,920 1,920 5/1 30 1,920 5/1 30 SERVICES 1/01/78 5/2 5/2 3/2 5/1 <td>WEBB TANK 6/04/21 242,224 TOTAL RESERVOIRS & TANKS 286,100</td> <td></td> <td></td> <td>18</td> <td>17,106</td> <td>1,979</td> <td></td> <td>_</td> <td>190</td>	WEBB TANK 6/04/21 242,224 TOTAL RESERVOIRS & TANKS 286,100			18	17,106	1,979		_	190
TOTAL PRESERVOIRS & TANKS TOTAL PRESERVOIRS TOTAL PRESERVOIRS TOTAL PRESERVOIRS & TANKS TOTAL PRESERVOIRS	TOTAL RESERVOIRS & TANKS TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	RESERVOIRS & TANKS				242,224	2,826	•		4,844
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METER INSTALLATION 1/01/77 143 143 143 5/201	METER INSTALLATION 1/01/77 143 143 143 143 143 143 143 143 143 143 143 143 143 143 143 143 143 143 173 143 173 143 173 143 173 143 173 142 143 143 144									J Comb
METER INSTALLATION 1/01/70 5,201 5,201 5,201 5,201 5,71 30 METER INSTALLATION 1/01/72 16,116 16,116 16,116 16,116 5,201 5,72 30 METER INSTALLATION 1/01/73 142 142 5,116 5,116 5,116 5,116 30 METER INSTALLATION 1/01/83 3,832 3,832 3,832 5,1 30 METER INSTALLATION 4/01/84 1,920 1,920 1,920 5/1 30 SERVICES 1/01/58 553 553 553 551 30	METER INSTALLATION 1/01/70 5,201 5,71 30 METER INSTALLATION 1/01/72 16,116 16,116 16,116 16,116 5/L 30 METER INSTALLATION 1/01/73 3,832 3,832 5/L 30 METER INSTALLATION 4/01/24 1,920 1,920 1,920 5/L 30 SERVICES 1/01/38 553 553 553 5/L 30	METER INSTALLATION 1/01/77				ci.	•			
METER INSTALLATION 1/01/71 7,300 7,300 7,300 7,30 7,20 7	METER INSTALLATION 1/01/71 7,300 7,300 7,300 7,300 7,30 7,21 30 METER INSTALLATION 1/01/84 1,920 3,832 8/L 30 METER INSTALLATION 4/01/84 1,920 1,920 1,920 8/L 30 SERVICES 1/01/58 553 553 583 5/L 30	METER INSTALLATION 1/01/70 5		ē.		C 100 T	243		_	0
METER INSTALLATION 1/01/72 16,116 16,116 16,116 5/L 30 METER INSTALLATION 1/01/83 3,832 8,12 8/L 30 METER INSTALLATION 4/01/84 1,920 1,920 1,920 8/L 30 SERVICES 1/01/58 553 553 553 553 551 30	METER INSTALLATION 1/01/72 16,116 16,116 16,116 16,116 17,01/33 142	METER INSTALLATION 1/01/71				7.300	7.3M			-
METER INSTALLATION 1/01/73 142 142 1/1 3.5 3.5 3.5 3.5 3.5 3.5 3.5 3.5 3.5 3.5 3.5 3.5 3.6 3.0 3.5 3.0	METER INSTALLATION 1/01/73 142 142 142 142 142 27 30 METER INSTALLATION 1/01/84 1,920 3,832 3,832 5/1 30 METER INSTALLATION 4/01/84 1,920 1,520 1,520 5/1 30 SERVICES 1/01/58 553 563 563 57L 30	METER INSTALLATION 1/01/72				16.116	16 116			.
METER INSTALLATION 1/01/83 3,832 3,832 3/1,20 METER INSTALLATION 4/01/84 1,920 8/1,20 8/1,20 8/1,30 SERVICES 1/01/58 553 553 553 571 30	METER INSTALLATION 1/01/83 3,832 3,832 3/1,20 METER INSTALLATION 4/01/84 1,920 8/1,20 1,920 8/1,30 SERVICES 1/01/58 553 553 553 553 57L 30	METER INSTALLATION 1/01/73				142	142			O
METER INSTALLATION 4/01/84 1,920 57.L 30 SERVICES 1/01/58 553 563 563 563 563 563 563 563 563 563	METER INSTALLATION 4/01/84 1,920 571 30 SERVICES 1/01/58 553 553	METER INSTALLATION 1/01/83				3.839	3 833			> 6
SERVICES 553 553 553 57L 30	SERVICES 1/01/58 563 563 563 57L 30	METER INSTALLATION 4/01/84				1,920	1920			> 6
		SERVICES . 1/01/58				283	553			

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CLEANT 1003	12/31/22		2	2022 B(ХОХ	DEP	RECI	BOOK DEPRECIATION SCHEDULE	SCHI	EDUL	111				PAGE 6	1 1 1 1 1 1
Figure 2	CLIENT 1003				ERSI	GINEC	REEK M	ATER C	J., INC		e				95-187	22187
STATES COLUMN C	12/06/23			is .											20	52 AN
SEMICES 1/01/70 386 1/02/71 386 1/02/71 386 1/02/71 386 1/02/71 386 1/02/71 386 1/02/71 386 1/02/71 386 1/02/71 386 1/02/71 387 1/02/71 38		DATE ACQUIRED	DATE	COST/ BASIS		. !	SPECIAL DEPR. ALLOW	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR		DEPR. BASIS	PRIOR DFPR	METHOD	<u> </u>	ಕ	E S
STRINGES 1/01/73 388 388 381 388 381 388 381 388 381 388 381 381		07/10/1		11,201							11.201	11.201	2	1	1	
STEMPLESS 1/07/75 16,889 24. 20. 24. 24. 26. 24. 26. 25. 26. 26. 25. 26. 26. 26. 26. 26. 26. 26. 26. 26. 26		17/10/1		386							386	. S82	5			, c
STRINGES		1/01/75		245							245	245	5			2 0
1771 1772 1773 1774 1775		1/01/59		16,698			9				16,698	16,638	37.			9 0
TOTAL SERVICES 1/101/72 444	60 METER GUAGE	4/03/89	*	121	į		İ				127	121	SVL			0
STRUCTURES 1/06/70 444 444 5/1 40 STRUCTURES 1/01/72 325 325 5/1 40 STRUCTURES 1/01/72 1/48 3/2 325 5/1 40 STRUCTURES 1/01/72 1/48 1/2 3/2 3/2 3/2 5/1 40 STRUCTURES 1/01/72 1/48 1/2 3/2 3/2 5/1 40 STRUCTURES 1/01/72 1/48 1/2 3/2 3/2 5/1 40 STRUCTURES 1/01/72 1/48 1/2 3/2 3/2 5/1 40 STRUCTURES 1/01/72 1/2 3/2 3/2 3/2 3/2 3/2 3/2 3/2 3/2 3/2 3	. TOTAL SERVIÇES			63,854		0	0	0	0		63,864	63,864				0
STRUCTURES 1/01/72 1/20 1/20 27 27 27 27 27 27 27 27 27 27 27 27 27	STRUCTURES				į						3 (ŝ		
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STRUCTURES 1/01/72 1/488 STRUCTURES 1/21/83		1/01/1		325							325	325	7 2			> •
STORAGE BUILDING 12/31/83 15.00 10/16/89 161 10704. TRANK PRODECT 3/31/89 161 10/16/89 161 10/16/89 161 10/16/89 161 10/16/89 161 10/16/89 161 10/16/89 161 10/16/89 161 10/16/89 161 11/16/89 161 11/16/89 161 11/16/89 161 11/16/89 161 11/16/89 161 11/16/89 161 11/16/89 161 161 161 172 161 161 172 172 174 161 172 174 174 174 174 174 174 174 174 174 174		1/01/72		1,438							1,438	1,224	37.			•
10/06/89 161 153 174 174 174 175 174 175		12/31/85		1,500							1,500	1,368	3/1			000
PIPE RELOCATION 107/06/789 161 129 S/L 40 TOTAL STRUCTURES 4,4675 4,445 <td></td> <td>3/31/89</td> <td></td> <td>807</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>807</td> <td>655</td> <td>SYL</td> <td></td> <td></td> <td>8 8</td>		3/31/89		807							807	655	SYL			8 8
TOTAL STRUCTURES 4,445 0 0 0 4,445 4,445 4,445 4,445 4,445 4,445 4,445 4,445 4,445 4,445 4,445 4,445 4,445 4,445 4,445 4,445 4,445 4,445 7		10/06/89		161	ļ		i				191	129	S	8		4
AWSPORTATION EQUIPMENT ZOUT DODGE TRUCK 8/01/06 10,700 10,700 S/L 7 ZOUT BONDE TRUCK 5/24/13 56,519 50,146 50,146 50,146 50,146 50,146 50,146 50,146 50,146 50,146 50,146 5/L 7 ZOUT GIND YILLOW 11/01/17 28,278 56,519 56,519 50,146 50,146 50,146 50,146 50,146 50,146 50,146 50,146 50,146 50,146 50,146 50,146 50,146 50,146 50,146 50,146 50,146 50,147 7 <td>TOTAL STRUCTURES</td> <td></td> <td>7</td> <td>4,675</td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>4,675</td> <td>4,145</td> <td></td> <td></td> <td></td> <td>8</td>	TOTAL STRUCTURES		7	4,675		0	0	0	0	0	4,675	4,145				8
2001 DODGE TRUCK 8/01/06 10,700 S/L 7 2007 GMC YUKON 11,708/06 50,146 50,146 50,146 5/L 7 2013 FORD F250 TRUCK 5/24/13 56,519 56,519 56,519 5/L 7 2013 FORD F250 TRUCK 5/24/13 28,278 11/01/17 28,278 17/54 5/L 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 8 7 7 7 7 <td>TRANSPORTATION EQUIPMENT</td> <td></td> <td>162</td> <td></td> <td></td> <td></td>	TRANSPORTATION EQUIPMENT												162			
2007 GBNC YUKON 11/708/106 50,146	115 2001 DODGE TRUCK	8/01/06		10,700	¥						10,700	10,700		7		C
2013 FORD F250 TRUCK 5/24/13 56,519 56,519 56,519 56,519 56,519 57.4 7 2016 FORD F150 SERVICE TR 11/01/17 28,278 17,574 5/1. 7 TRUCK 2008 FORD F150 7/02/19 24,333 8,690 5/1. 7 2021 FORD F150 10/08/21 32,747 6,549 2000B HY 5 32000 TOTAL TRANSPORTATION EQUIPM 202,723 150,178 150,178 150,178 150,178	116 2007 GMC YUKON	11/08/06		50,146							50,146	50.146	N N	. ~		
2021 FORD F150 SERVICE TR 11/01/17 28,278 17,574 S/L 7 TRUCK 2008 FORD F350 7/02/19 24,333 8,690 S/L 7 2021 FORD F150 10/08/21 32,747 6,549 2000B HY 5 32000 1 TOTAL TRANSPORTATION EQUIPM 202,723 150,178 150,178	130 2013 FORD F250 TRUCK	5/24/13		55,519							56,519	56,519	S/L			· C
TRUCK 2008 FORD F350 7/02/19 24,333 8,690 S/L 7 2027 FORD F150 10/08/21 32,747 6,549 2000B HY 5 .32000 17 10/08/21 200,723 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	141 2016 FORD F150 SERVICE TR	11/01/17		28,278							28,278	17,574	Z	. ~		A nan
10/08/21 32,747 6,549 2000B HY 5 .32000 DRTATION EQUIPM 202,723 0 0 0 0 0 0 202,723 150,178	156 TRUCK 2008 FORD F350	7/02/19		24,333							24,333	8,690	S/L	_		3.476
202,723 0 0 0 0 0 202,723 150,178	166 2021 FORD F150	10/08/21		32,747	ı		9#				32,747	6,549	200DB HY		,-	10,479
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12/31/22			2022 B	O X	DEP	RECL	BOOK DEPRECIATION SCHEDULE	SCH	EDUL	100				-	DACEZ
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to and the						YEEV	משובע ל	ן. ני						5	95-1875184
I CAUGICS . NO. DESCRIPTION	DATE	DATE SOLD	COST/ BASIS	BUS.	CUR 179 BONES	SPECIAL DEPR. ALLOW	PRIOR 179/ BONUS/ SP. DEPR	PRIOR DEC. BAL	SALVAG /BASIS PEDIICT	DEPR.	PRIOR	THE WORLD	<u> </u>	į	07:52AM
WATER MAINS			9							Nigota -		MCTRUD		KAIL	NA HO
			0			2.									
29 MAINS TRACT 1950	1/01/58		5,590	_						5.590	5.120	5	۶		S
30 MAINS TRACT 1777	1/01/58		4,680	_						4.680	4.788	5			8. 5
31 MAINS TRACT 2079/2182	1/01/65		25,587	- 1						25,587	11,580	1			38
32 MAINS TRACT 2601	1/01/62		15,800	_						15,800	13,560	S	•		3%
· 34 MAINS	1/01/54		9,342							9,342	9,076	l Vs			<u> </u>
35 MAINS TRACT 1648	1/01/53		4,170	_						4,170	4,140	3/L			8 8
36 MAINS TRACT 1648	1/01/59		437		÷					437	378	S/L	8		ع
37 MAINS TRACT 23701	1/01/64		23,071							23,071	19,140	J/S			330
	1/01/29		1,500	_						1,500	1,323	SZL	2		23
39 MAINS TRACT 3034	1/01/70		45,260	_	543					45,260	33,608	1/S	2		647
40 MAINS	1/01/72		9,556							9,556	6,850	S/L	20		137
41 MAINS SCHOOL CANAL CROSS	1/01/17		4,246							4,246	2,745	SAL	20		159
	1/01/17		9,973				4			9,973	6,390	S/L	22		142
43 MAINS	7/01/84		15,740							15,740	8,550	S/L	8		225
	1/01/58		325							325	276	S/L	92		2
	2/12/85		7,957							7,957	4,209	S/L	2		114
	5/15/85		8,492							8,492	4,073	SYL	20		121
	8/31/85		1,250							1,250	958	S/L	2		20
	10/31/85		196							1,94	1,013	S/L	20		82
	3/31/89		1,230							1,230	908	S/L	20		800
88 PUMP & TANK PROJECT	3/31/89		14,981							14,981	2,008	3/1	2		214
	5/12/89		301							301	131	S/L	2		4
90 WATER MAINS	11/06/89		57	*						. 571	257	S/L	2		
	12/10/94		118,462							118,462	45,825	S/L	2		1,692
108 PIPELINE	1/16/95		10,000	3						10,000	3,849	T/S	2	22.	143
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CLIENT 1083	T1003 T100	r 1003 DESCRIPTION														ラチレ	PAGE 8
DATE	DESCRIPTION ADVIE DATE	DESCRIPTION				ERSK	INE CA	REEK W	ATER CO	J., INC						95-1875	28
December	MATERIAL	DESCRIPTION	i,			14										3:20	52AN
7/10/70	2/22/07 17,204 17,204 3,625 5/1.70 2/22/07 16,195 3,427 3,427 3/1.70 2/22/07 11,234 1,234 1,134 2/1.70 1/27/10 1,234 1,234 1,134 2/1.70 1/27/10 1,734 1,734 2/1.70 3/1.70 1/27/11 1,734 2/1.70 3/1.70 3/1.70 3/1.70 5/04/11 37,955 0 0 0 8/1.70 3/1.70 3/1.70 5/04/11 37,955 0 0 0 0 3/1.70 </th <th></th> <th></th> <th> </th> <th>Ī</th> <th></th> <th></th> <th>PECIAL DEPR. ULOW</th> <th>i</th> <th>PRIOR DEC. BAL DEPR.</th> <th>SALVAG /Basis Reduct</th> <th>DEPR. BASIS</th> <th>PRIOR DEPR.</th> <th>METHOD</th> <th><u> </u></th> <th></th> <th>N.</th>				Ī			PECIAL DEPR. ULOW	i	PRIOR DEC. BAL DEPR.	SALVAG /Basis Reduct	DEPR. BASIS	PRIOR DEPR.	METHOD	<u> </u>		N.
2/22/07 16,196 3,472 3,472 3,477 4,477 3,477 4,477 3,477 4,477	2/22/70 16,196 3,427 3,427 3,427 3,47<		/0/		17,804							17.804	3.683	5	 E	l	1 2
7.727.70 7.284 1.07.71 1.784 7.287.70 7.287.70 7.284 1.087.88 5.04.71 7.287.70 5.04.71 7.284 7.384 7.178 7.384 7.178 7.1	1/787/10 102/914 102/914 1/1784		/0/		16,196							16,196	3.427	5			£ 5
1/78/710 7,384 1,195 5/1, 70 1/701 1,784 1,195 5/1, 70 1/701 1,784 1,195 5/1, 70 1/701 1,784 1,195 5/1, 70 1,704 273 5/1, 70 4/501 1,704 273 5/1, 70 4/501 1,704 231,305 233,507 231,305 233,507 231,305 231,205 231,305 231,205 231	1/09/75 1/784 1/199 1/194 1/199 1/194 1/199 1/194 1/199 1/194 1/199 1/194 1/199 1/194 1/199 1/194 1/199 1	BOREL LAVAL KVHS	/0/		102,974							102.974	21.820	5			1.67
5/04/21 27/96 5/633 5/1 70 5/04/21 27/96 5/633 5/1 70 5/04/21 27/96 5/04	5/04/71 37/96 5,553 5/1 70 5/04/71 37/96 5,553 5/1 70 5/04/71 38,200 37/96 5,553 5/1 70 1/04/72 38,200 31/96 5,553 5/1 70 1/1/04/73 38,200 31/10 31/10 31/10 31/10 1/04/74 31/10 31/10 31/10 31/10 31/10 1/04/74 31/10 31/10 31/10 31/10 31/10 1/04/74 31/10 31/10 31/10 31/10 31/10 1/04/74 31/10 31/10 31/10 31/10 31/10 1/04/74 31/10 31/10 31/10 31/10 31/10 1/04/75 31/10 31/10 31/10 31/10 31/10 1/04/75 31/10 31/10 31/10 31/10 31/10 1/04/75 31/10 31/10 31/10 31/10 31/10 1/04/75 31/10 31/10 31/10 31/10 31/10 1/04/75 31/10 31/10 31/10 31/10 31/10 1/14/14 31/10 31/10 31/10 31/10 31/10	WEBB CROSSING	710		7,384				•			7.384	1.199	3			1/#/1
5/04/11 37/985 5/55 5/55 5/55 5/57 70 4/57 70 4/57 70 4/57 70 4/57 70 4/57 70 4/57 70 4/57 70 4/57 70 4/57 70 4/57 70 4/57 70 4/57 70 4/57 70 4/57 4/57 70 4/57 4/57 4/57 70 4/57	5/04/11 3/1086 5,633 5/11 70 6/04/21 28/200 5,633 5/11 70 10/07/17 28/300 2/36 5/12 70 4/1 11/09/78 301 27 5/1 4/1 4/1 11/09/78 301 27 5/1 4/1 4/1 11/09/78 3/102 3/102 3/1 4/1 4/1 11/09/79 3/102 3/1 4/1 4/1 4/1 11/09/79 3/102 3/1 4/1 4/1 4/1 11/09/79 3/1 3/1 4/1 4/1 4/1 11/09/79 3/1 3/1 4/1 4/1 4/1 11/09/79 3/1 3/1 4/1 4/1 4/1 11/09/79 3/1 4/1 4/1 4/1 4/1 11/09/79 3/1 4/1 4/1 4/1 4/1 11/09/79 3/1 4/1 4/1 4/1 4/1 11/09/79 3/1 4/1 4/1 4/1 4/1 11/09/79 3/1 4/1 4/1 4/1 4/1 11/09/79 3/1 4/1 4/1 4/1 4/1	WEBB ST CROSSING	/I		1,784							1,784	322	3 5			5 . A
6/04/21	1/09/78 8,520 0 0 0 0 8113,528 5/1 50 1/09/78 301 2573 5/1 50 1/09/78 301 2573 5/1 50 1/09/78 301 2573 5/1 50 1/09/78 3,000 0 0 0 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 1/09/78 3,000 0 0 0 0 1/09/78 3,000 0 0 0 0 1/09/78 3,000 0 0 0 0 1/09/78 3,000 0 0 0 0 1/09/78 3,000 0 0 0 0 1/09/78 3,000 0 0 0 0 1/09/78 3,000 0 0 0 0 1/09/78 3,000 0 0 0 0 1/09/78 3,000 0 0 0 0 1/09/78 3,000 0 0 0 0 1/09/78 3,000 0 0 0 0 0 1/09/78 3,000 0 0 0 0 1/09/78 3,000 0 0 0 0 1/09/78 3,000 0 0 0 0 1/09/78 3,000 0 0 0 0 1/09/78 3,000 0 0 0 0 0 1/09/78 3,000 0 0 0 0 1/09/78 3,000 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 0 0 1/09/78 3,000 0 0 0 0 0 0 0 1/09/78	PARK WATERLINE	. 11/		37,096							37,096	5.653	18			3 2
6/04/21 281,308 2,735 5/1 60 11/09/78 301 0 0 0 0 813,528 233,957 1 40 11/09/78 301 25 233,957 301 257 40 11/09/78 4,649 301 257 5/1 40 11/09/79 25,468 1,668 5/1 40 1/01/97 29,683 31,025 1,40 40 4/03/11 162,355 43,684 5/1 40 2,106,939 0 0 0 0 25,083 5/1 40 4/03/11 162,355 43,684 5/1 40 40 24,688 1,17 40 20,105,939 0 0 0 0 0 24,688 5/1 40 4/03/11 162,355 43,684 5/1 40 40 40 40 40 40 40 40 40 40 40 40 <td> 11/101/78 281,352 0 0 0 0 0 813,528 233,957 60 11/101/78 301 257 271 410 11/101/78 310,25 310,25 31,0</td> <td>6" FIRE LINE TO DOLLAR ST</td> <td>717</td> <td></td> <td>8,520</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>8,520</td> <td>518</td> <td>. X</td> <td></td> <td></td> <td>7.00</td>	11/101/78 281,352 0 0 0 0 0 813,528 233,957 60 11/101/78 301 257 271 410 11/101/78 310,25 310,25 31,0	6" FIRE LINE TO DOLLAR ST	717		8,520							8,520	518	. X			7.00
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11/109/783 301 257 5/1 40 1/01/53 4,648 6 6 0 0 0 0 0 301 257 5/1 40 1/01/54 25,688 16,688 5/1 40 1/01/55 25,688 16,688 5/1 40 1/01/57 25,688 16,888 5/1 40 1/01/57 25,688 16,888 5/1 40 1/01/57 25,688 16,888 5/1 40 1/01/57 25,688 16,888 5/1 40 1/01/57 25,688 16,888 5/1 40 1/01/57 25,688 16,888 5/1 40 1/01/57 25,688 18,589 5/1 40 1/01/57 25,688 16,888 5/1 40 1/01/57 25,688 16,888 5/1 40 1/01/57 25,688 16,888 5/1 40 1/01/57 25,688 16,888 5/1 40 1/01/57 25,688 16,888 5/1 40 1/01/57 25,688 16,888 5/1 40 1/01/58 25,688 16,888 5/1 40 1/01/	11/09/89 301 301 301 301 257 571 40 11/07/53 4,649 571 4/01/54 52,468 16,649 571 4/01/54 31,025 31,0	TOTAL WATER MAINS			813,528		0	0	0	0	0	813,528	233.957			"	12.262
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1/01/53 4,649 4,649 5/L 40 11/07/95 25,468 16,649 5/L 40 11/07/95 25,468 16,649 5/L 40 4/01/96 31,025 19,982 5/L 40 1/01/97 29,693 18,550 5/L 40 3/31/03 9,117 4,535 5/L 40 4/03/11 162,355 45,534 5/L 40 262,307 107,986 7/12,508 7/12,508 6	1/01/53 4,649 4,649 4,649 5/1 40 11/07/95 25,468 16,668 5/1 40 11/07/95 31,025 19,982 5/1 40 1/01/97 29,693 18,560 5/1 40 3/31/03 9,117 4,503 5/1 40 4/03/11 162,355 43,634 5/1 40 2,105,355 0 0 0 0 262,307 107,986 2,105,359 0 0 0 0 2,105,959 777,505 6																
11/07/95 25,468 16,668 5/1 40 4/01/96 31,025 19,982 5/1 40 1/01/97 29,633 18,550 5/1 40 3/31/03 9,117 4,503 5/1 40 4/03/11 162,335 43,634 5/1 40 2,106,359 0 0 0 0 2,106,395 772,503	25,468 16,668 5/L 40 31,025 31,025 19,982 5/L 40 29,633 9,117 4,503 5/L 40 3,31/03 9,117 4,503 5/L 40 4/03/11 162,355 43,634 5/L 40 2,106,959 777,503 777,503		\ 5 3		4,649							4,649	4,649	ไร	8		0
4/01/96 31,025 19,982 S/L 40 1/01/97 29,633 S/L 40 3/31/03 9,117 4,503 S/L 40 4/03/11 162,355 43,634 S/L 40 2,106,359 0 0 0 0 2,106,959 772,503	4/01/96 31,025 31,025 19,982 S/L 40 1/01/97 29,633 18,550 S/L 40 3/31/03 9,117 4,503 S/L 40 4/03/11 162,335 43,634 S/L 40 2,105,935 0 0 0 0 262,307 107,986 2,105,939 0 0 0 0 0 2,105,939 772,503		/95		25,468							25,468	16,668	SV	Ş		637
1/01/97 29,633 18,550 S/L 40 3/31/03 9,117 4,503 S/L 40 4/03/11 162,355 43,634 S/L 40 262,307 0 0 0 0 262,307 107,986 2,106,359 0 0 0 0 2,106,959 772,503	1/01/97 29,683 18,550 S/L 40 3/31/03 9,117 4,503 S/L 40 4/03/11 162,355 43,634 S/L 40 262,307 0 0 0 0 262,307 107,986 2,106,959 0 0 0 0 2,106,959 772,503 6		%		31,025							31,025	19,982	S/L	\$		176
3/31/03 9,117 4,503 S/L 40 4/03/11 162,355 43,634 S/L 40 262,307 107,986 2,106,959 772,503	3/31/03 9,117 4,503 S/L 40 4/03/11 162,355 43,634 S/L 40 262,307 107,986 2,106,959 772,503		76/		29,693							29,693	18,550	S	9		742
WELLS 4/03/11 162,355 43,634 S/L 40 WELLS 0 0 0 0 0 262,307 107,986 DEPRECIATION 2,106,959 772,503 6 6 6 6 6	WELLS 4/03/11 162,355 43,634 S/1 40 NELLS 262,307 0 0 0 0 262,307 107,986 DEPRECIATION 2,106,959 772,503 6		82		9,117							9,117	4,503	8	. 8		3 5
262,307 0 0 0 0 282,307 107,986 2,106,989 0 0 0 0 0 2,106,989 772,503	262,307 107,986 2,106,959 0 0 0 0 2,106,959 772,503 6	×	ا .	8	162,355							162,355	43,634	8	\$	4	405
2,106,959 0 0 0 0 0 2,106,959 772,503	2,106,959 0 0 0 0 2,106,959 772,503	TOTAL WELLS			262,307		. 0	0	•	0	0	262,307	107,986			9	6,442
		TOTAL DEPRECIATION		2	,106,959		0		0	0		2,106,959	772,503			8	0.443

.

12/31/22	2022 BOOK DEPRECIATION SCHEDULE	PAGE 9
CLIENT 1003		95-1875184
12/06/23 · · · · · DESCRIPTION	SALVAG /BASIS DEPR. PRIOR REDICT BASIS DEPR. METHOD LIFE RATE	07:52AM CURRENT DEPR
GRAND TOTAL DEPRECIATION	- 1	- 1
		Į.
Р.		•
122		

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

AMOUNT KWH	MONTH / YEAR 19230 LI BLVD	19230 LI BLVD LI CA		WELL # 3 2095 EDITH LI CA	E	WELL# 5 4901 LI LI CA		WEBB 2 PLAZA BOOSTERS	PLAZA	WEBB 1 SCH	WEBB 1 SCHOOLS	GRAN	GRAND TOTAL
Jan-21 Jan-21<		KWH	AMOUNT	KWH	AMOUNT	KWH	AMOUNT	KWH	AMOUNT	KWH	AMOUNT	KWH	AMOUNT
UARY LH 198.39 23 58.09 28113 3721.71 3542 545.33 4267 690.67 36112 167 198.39 23 58.09 28113 3721.71 3542 545.33 4267 690.67 36112 307 399.46 27 69.02 33306 4784.97 4261 718.86 4389 789.45 42290 ST 590 22 58.17 34606 5622.32 3306 712.99 4700 889.10 43183 ST 237 290.83 21 58.07 31689 5320.86 2971 670.26 4266 889.10 43183 ST 230 23 34821 5652.48 2896 652.46 4390 856.14 42386 BER 151 84 58.43 34821 5652.48 2896 652.46 4390 859.68 37462 MBER 153 148.94 25 70.86 228262	Jan-21											C	00
H 167 198.39 23 58.09 28113 3721.71 3542 545.33 4267 690.67 36112 36112 3721.71 3542 545.33 4267 690.67 36112 36112 3721.71 3542 545.33 4267 690.67 36112 36112 37 290.83 21 58.07 31689 532.08 53.08 532.08 532.08 532.08 532.08 532.08 532.08 532.08 532.08 532.08 532.08 532.08 5447.99 58.17 290.83 21 58.07 31689 532.08 652.48 2896 652.46 4390 856.14 42386 859.68 37462 8888	EBRUARY											0	0.0
THO THE	MARCH											00	0.00
ST 549 444.79 22 58.17 346.06 5622.32 3306 712.99 7712	AAY	167	198.39	23	58.09	28113	3721.71	3542	545.33	4267	690.67	36112	5 2 1 4 1 9
ST 237 290.83 21 58.17 34606 5622.32 3306 712.99 4700 889.10 43183 EMBER 255 203.19 24 58.43 34821 5652.48 2896 652.46 4390 856.14 42386 Indeed a second	UNE	307	399.46	27	69.02	33306	4784.97	4261	718.86	4389	789.45	42290	6 761 7
R 255 203.19 24 58.43 34621 5652.48 2896 652.46 4390 856.14 42386 37462 203.19 24 58.43 34621 5652.48 2896 652.46 4390 856.14 42386 37462 203.19 4415 777.36 37452 304.84 326.24 40.65 24.60 85.04 43.80 856.14 42386 856.14 42386 856.14 42386 856.14 42386 856.14 42386 856.14 42386 856.14 42386 856.14 42386 856.14 82862 4008.50 1651 831.91 4415 777.36 34506 850.14 820	ULY	549	444.79	22	58.17	34606	5622.32	3306	712.99	4700	889.10	43183	7.727.3
R 255 203.19 24 58.43 34821 5652.48 2896 652.46 4390 856.14 42386 179 151.84 23 63.71 29785 4722.03 2775 573.57 4700 859.68 37462 152.21 148.94 25 70.86 28282 4008.50 1651 331.91 4415 777.36 34506 Dec-21 165 407.62 71 467.73 25841 3775.26 1496 382.98 4375 774.76 31948 2012 2245.06 236 904.08 246423 37608.13 22898 4568.36 35502 6477.08 307071 5	(UGUST	237	290.83	21	58.07	31689	5320.86	2971	670.26	4266	839.92	39184	7,179,9
179 151.84 23 63.71 29785 4722.03 2775 573.57 4700 859.68 37462 37462 Dec-21 165 407.62 2864 375.75 6 408.30 4.08 2864 3 376.81 31.91 4415 777.36 34506 34508 376.21 2884 375.26 408.36 362.98 4568.36 35502 6477.08 307071 5	EPTEMBER	255	203.19	24	58.43	34821	5652.48	2896	652.46	4390	856.14	42386	7 422 7
MBER 153 148.94 26 70.86 28262 4008.50 1651 331.91 4415 777.36 34506 Dec-21 165 407.62 71 467.73 25841 3775.26 1496 362.98 4375 774.76 31948 2012 2245.06 236 904.08 246423 37608.13 22898 4568.36 35502 6477.08 307071 5	CTOBER	179	151.84	23	63.71	29785	4722.03	2775	573.57	4700	859.68	37462	6,370.8
Dec.21 165 407.62 71 467.73 25841 3775.26 1496 362.98 4375 774.76 31948 307071 5	OVEMBER	153	148.94	25	70.86	28262	4008.50	1651	331.91	4415	777.36	34506	5,337.5
2012 2245.06 236 904.08 246423 37608.13 22898 4568.36 35502 6477.08 307071	Dec-21	165	407.62	7.1	467.73	25841	3775.26	1496	362.98	4375	774.76	31948	5,788.3
	OTAL	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	-	0.1528	_	0 1005		0.4024		0 400

PURCHASED POWER 2022

	WELL#1		WELL#3		WELL#5					0.00		
MONTH / YEAR 19230 LI BLVD	19230 LI BLVD LI CA		2095 EDITH LI CA	Ξ	4901 LI LI CA		WEBB 2 PLAZA BOOSTERS	PLAZA	WEBB 1 SCI	WEBB 1 SCHOOLS	GRAN	GRAND TOTAL
	KWH	AMOUNT	KWH	AMOUNT	KWH	AMOUNT	KWH	AMOUNT	KWH	AMOUNT	KWH	AMOUNT
-			1	i								
Jan-22		105.98	76	71.59	23952	3578.17	1373	268.00	4872	847.86	30350	4,871.60
FEBRUARY	449	445.09	11378	2092.40	11878	2391.66	1075	241.39	4110	759.49	28890	5.927.03
MARCH	365	440.69	19985	3105.21	468	702.49	1221	308.29	4370	824.76	26409	5.381.44
APRIL	909	535.36	21209	3363.01	403	693.44	2074	423.61	4729	837.82	29020	5.853.24
MAY	920	540.97	26251	3937.75	325	109.13	2110	490.85	4254	833.10	33860	5,911.80
JONE	884	540.70	16173	3211.30	12745	3099.09	2776	610.20	4374	936.97	36952	8,398.26
JULY	192	486.49	22	74.75	30455	6006.18	3794	905.92	3732	1095.52	38195	8,568.86
AUGUST	145	199.02	24	75.02	30988	6067.44	3977	898.02	4175	1211.56	39309	8.451.06
SEPTEMBER	139	186.15	22	74.75	31344	6044.30	4147	913.78	5616	1468.99	41268	8,687,97
OCTOBER	1691	822.34	6240	1642.72	19441	4007.40	3604	689.19	3732	1095,52	34708	8.257.17
NOVEMBER	242	387.12	22052	3588.62	242	114.50	2308	504.66	2010	728.43	26854	5,323,33
Dec-22		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	386885	80 255 03
										75.75	20000	00,220,30
			3		13		7.0					
AVE COST / KWH		0.8674		0.1724		0.2026	_	0.2198		0.2384		0.2075
											r.	

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 Loseth.

Sincerely,

Nick Silicz

Erskine Creek Water Company

ick Silver

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					178,918.0
	1	1,650.00	1,230.06	419.94	178,498.0
ļ	2	1,650.00	1,227.17	422.83	178,075.2
1	3	1,650.00	1,224.27	425.73	177,649.5
	4	1,650.00	1,221.34	428.66	177,220.8
	5 6	1,650.00 1,650.00	1,218.39 1,215.43	431.61 434.57	176,789.2 176,354.6
	7	1,650.00	1,212.44	437.56	175,917.1
	8	1,650.00	1,209.43	440.57	175,476.5
	9	1,650.00	1,206.40	443.60	175,032.9
	10	1,650.00	1,203.35	446.65	174,586.2
	11	1,650.00	1,200.28	449.72	174,136.5
4/4/2024	12	1,650.00	1,197.19	452.81	173,683.7
1/1/2024	13 14	1,650.00 1,650.00	1,194.08 1,190.94	455.92 459.06	173,227.8 172,768.7
1	15	1,650.00	1,187.79	462.21	172,306.5
	16	1,650.00	1,184.61	465.39	171,841.1
	17	1,650.00	1,181.41	468.59	171,372.5
	18	1,650.00	1,178.19	471.81	170,900.7
	19	1,650.00	1,174.94	475.06	170,425.7
	20	1,650.00	1,171.68	478.32	169,947.3
	21	1,650.00	1,168.39	481.61	169,465.7
	22	1,650.00	1,165.08	484.92	168,980.8
	23	1,650.00	1,161.74	488.26	168,492.6
1/1/2025	24 25	1,650.00 1,650.00	1,158.39 1,155.01	491.61 494.99	168,000.9 167,506.0
1/1/2025	26	1,650.00	1,151.60	498.40	167,007.6
	27	1,650.00	1,148.18	501.82	166,505.7
	28	1,650.00	1,144.73	505.27	166,000.5
	29	1,650.00	1,141.25	508.75	165,491.7
	30	1,650.00	1,137.76	512.24	164,979.5
	31	1,650.00	1,134.23	515.77	164,463.7
	32	1,650.00	1,130.69	519.31	163,944.4
	33	1,650.00	1,127.12	522.88	163,421.5
	34	1,650.00	1,123.52	526.48	162,895.0
	35 36	1,650.00	1,119.90	530.10 533.74	162,364.9
1/1/2026	37	1,650.00 1,650.00	1,116.26 1,112.59	537.41	161,831.2 161,293.8
17 172020	38	1,650.00	1,108.90	541.10	160,752.7
	39	1,650.00	1,105.18	544.82	160,207.9
	40	1,650.00	1,101.43	548.57	159,659.3
	41	1,650.00	1,097.66	552.34	159,107.0
	42	1,650.00	1,093.86	556.14	158,550.8
	43	1,650.00	1,090.04	559.96	157,990.9
	44	1,650.00	1,086.19	563.81	157,427.0
	45 46	1,650.00 1,650.00	1,082.31 1,078.41	567.69 571.59	156,859.4 156,287.8
	47	1,650.00	1,074.48	575.52	155,712.2
	48	1,650.00	1,070.52	579.48	155,132.8
1/1/2027	49	1,650.00	1,066.54	583.46	154,549.3
	50	1,650.00	1,062.53	587.47	153,961.8
	51	1,650.00	1,058.49	591.51	153,370.3
	52	1,650.00	1,054.42	595.58	152,774.7
	53	1,650.00	1,050.33	599.67	152,175.1
	54	1,650.00	1,046.20	603.80	151,571.3
	55 56	1,650.00 1,650.00	1,042.05 1,037.87	607.95 612.13	150,963.3 150,351.2
	57	1,650.00	1,033.66	616.34	149,734.9
	58	1,650.00	1,029.43	620.57	149,114.3
	59	1,650.00	1,025.16	624.84	148,489.4
	60	1,650.00	1,020.87	629.13	147,860.3
1/1/2028	61	1,650.00	1,016.54	633.46	147,226.9
	62	1,650.00	1,012.18	637.82	146,589.0
	63	1,650.00	1,007.80	642.20	145,946.8
	64	1,650.00	1,003.38	646.62	145,300.2
	65	1,650.00	998.94	651.06	144,649.2
	66 67	1,650.00 1,650.00	994.46 989.96	655.54 660.04	143,993.6 143,333.6
	68	1,650.00	985.42	664.58	142,669.0
	69	1,650.00	980.85	669.15	141,999.8
	70	1,650.00	976.25	673.75	141,326.1
	71	1,650.00	971.62	678.38	140,647.7
	72	1,650.00	966.95	683.05	139,964.7
	73	1,650.00	962.26	687.74	139,276.9
1/1/2029		4 650 00	957.53	692.47	138,584.50
1/1/2029	74	1,650.00			
1/1/2029	74 75 76	1,650.00 1,650.00	952.77 947.97	697.23 702.03	137,887.2 137,185.2

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
	84	1,650.00	908.42	741.58	131,392.48
1/1/2030	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
	96	1,650.00	844.87	805.13	122,085.66
1/1/2031	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	

Page 1 of 1

Erskine 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	Т	[8] esent Rates est 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 ser	vice charge ca	lcs]	á	1,133	1,133				
	Estimated total water sold (ccf)			i	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 202	3]			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

Received	CLASS B and C WATER UTILITIES
RECEIVED MAY 18 2023 PUBLIC UTILITIES COMMISSION WATER DIVISION	2022 ANNUAL REPORT OF
	rskine Creek Water Company, Inc. PORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)
P. O. Bo	x 656, Lake Isabella, CA 93240

(OFFICIAL MAILING ADDRESS)

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

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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 <u>one separate electronic file</u> 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 IN	FORMATION				
1.	Name under which utility is doing business:		Erskine Creek Wa	ater Compa	ıny, İnc.		
2.	Official mailing address, Phone Number, ar Post Office Box 656, Lake Isabella, CA 932						
3.	Name and title of person to whom correspondicholas Silicz	ndence should be a	eddressed to:	_	mail: elephone:	760 379	-8309
4.	Address where accounting records are mai 2001 22nd Street, Suite 100, Bakersfield, C						
5.	Service Areas and County (Refer to district	reports if applicable	e):				
6.	Service Manager (If located in or near Service Name: Address:			E	mail: elephone:		
7.	OWNERSHIP. Check and fill in appropriate Individual (name of owner Partnership (name of partnership (name of partnership (name of partnership (name of partnership (corporate name of partnership) (corporate name of partners	r) tner) tner) tner) ame)	Erskine Creek W.				
	Name:			Title: S	resident secretary-Tre	Date:surer	3/3/1952
8.	Names of associated companies:						
9.	Names of corporations, firms or individuals acquired during the year, together with date Name: Name: Name: Name:	whose property or e of each acquisition	portion of property ha	ave been	Date: Date: Date: Date:		
10.	Use the space below for supplementary inf	ormation or explana	ations concerning this	report:			
11.	List Name, Grade, and License Number of Justin Slinkard, Grade D3 Operator No. 28 Alexander Silicz, Grade D2 Operator No. 4	696	tors:				
12.	This annual report was prepared by:			,			
	Name of firm or consultant:	ilbert Ansolabehere					
		001 22nd Street, Su acpa@sbcglobal.ne	ite 100, Bakersfield, t	CA 93301			
	Phone Number of firm or consultant: 6	61 327-2215					

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	e for this Report:	Nicholas Silicz		_

			1/1/2022	1	2/31/2022		Average
1	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					00,0		20,000
8							
9							
10	CAPITALIZATION						
11	Common Stock		26,700		26,700		26,700
12	Preferred Stock	-					20,100
13	Retained Earnings		871,090		916,109		893,600
14	Total Corporate Capital and Retained Earnings	11	1,062,217		1,107,236	-	1,084,727
15	Proprietary Capital (Individual or Partnership)				.,		1,001,121
16	Long-Term Debt		213,237		200,818	-	207,028
		_		-	20,010		201,020

INCOME, EXPENSES, AND OTHER DATA Calendar Year 2022

Nar	ne of Utility:	Erskine Creek Wa	ater Company, Inc.	Telephone:	760 37	9-8309
	•	ENSES DATA				Annual Amount
1	Operating Re					\$ 1,012,067
2	Operating Ex				-	818,469
3	Depreciation					57,937
4		n Amortization Expe	nse		-	
5	Taxes					71,407
6	Utility Operat					64,254
7	Non-Utility In					2
8	Interest Expe	ense				15,213
9	Net Income				-	45,019
10						
11	OPERATING	EXPENSES DATA				
12	Purchased V	Vater				13,450
13	Power				-	86,968
14		e Related Expenses			-	1,685
15	Non-Volume	Related Expenses			-	275,922
16	Administrativ	e and General Expe	nses		-	440,444
17		•			-	
18	OTHER DATA	١				
19						Annual
20	Active Service	Connections	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Average
21			,			
22	Metered Ser	vice Connections		1,141	1,133	1,137
23	Flat Rate Se	rvice Connections				- 11.01
24	Total Acti	ive Service Connecti	ons	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 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 2022:

	Applies to	All Non-T	Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter	s/Services	that require	Approval	by Advice Le	tter			
								Total		Gross	
								Income		Value of	
							Advice	Тах		Regulated	
			Total		Total		Letter	Liability		Assets	
			Revenue		Expenses		and/or	Incurred		Used in the	
			Derived		Incurred to		Resolution	Because		Provision	
			from		Provide		Number	of Non-	Income	of a Non-	
			Non-tariffed		Non-tariffed		Approving		Tax X	tariffed	Regulated
		Active	Goods/	Revenue	Goods/	Expense	Non-tariffed		Liability	Goods/	Asset
Row		þ	Services	Account	Services	Account	Goods/	Services	Account	Services	Account
Number	Number Description of Non-Tariffed Goods/Services	Passive	(by account)	Number	(by account)	Number	Services	(by account)	Number	(by account)	Number
_											
2											
ю											
4											
5											
9											
7											
80											
6											
10											
11	1. The state of th										
12											
13											
14											
15											
16											
17											
18											
19											
50											

SCHEDULE A COMPARATIVE BALANCE SHEET Assets and Other Debits

Line No.	Acct.	Title of Account (a)	Schedule Number (b)	Balance End of Year (C)	Balance Beginning of Year (d)
1.1		UTILITY PLANT	(6)	(6)	(0)
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	<u> </u>	
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	8-A	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	
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.	Title of Account (a)	Schedule Number (b)		Balance End of Year (c)		Balance eginning of Year (d)
1.2		CORPORATE CAPITAL AND RETAINED EARNINGS	(6)		(0)		(4)
2.2	201	Common Stock	A-15		26,700		26,700
3.2	204	Preferred Stock	A-16	_	20,700		20,700
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				•	.,,	7	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
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	\$	1,456,306	\$	1,466,028

SCHEDULE A-1 UTILITY PLANT

Line No.	Acct No.	Title of Account (e)		Balance eg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Olher 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)		-				9	2,100,000
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)						¢	
4	101.3	Water Plant In Service - Other	1			-		Φ	
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	1			-		\$	
8	105.1	Construction Work in Progress - SDWBA/SRF	-					20	-
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)	Batance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year
1		NON-DEPRECIABLE PLANT		14/	(4)	(e)	(f)
2	301	Intangible Plant					
3	303	Land	30,836				\$ 30.8
4		Total non-depreciable plant	\$ 30,836	\$	s .	s -	7
5			00,000	-	-	9 -	\$ 30,8
6		DEPRECIABLE PLANT					
7	304	Structures	4,675				\$ 4,6
8	307	Wells	262,307				
9	311	Pumping Equipment					\$ 262,3
10	317	Other Water Source Plant	134,403				-
11	320	Water Treatment Plant	301				7 14 17 1
12	330	Reservoirs, Tanks and Standpipes	286,100	-	-		\$ 30
13	331	Water Mains	813,528				\$ 286,1
14	333	Services and Meter Installations	63,864				\$ 813,5
15.	334	Meters	101,789	4,077			\$ 63,8
16	335	Hydrants	10,126	4,077			\$ 105,8
17	339	Other Equipment	140,434		-		\$ 10,12
18	340	Office Furniture and Equipment	51,796				\$ 140,4
19	341	Transportation Equipment	202,723				\$ 51,7
20		Total depreciable plant	\$ 2,072,046	\$ 4.077			\$ 202,7
21		Total water plant in service	\$ 2,102,882		\$ -	\$ -	\$ 2,076,1
		* Dehit or credit entries should be evaluated by feetestes or such	7	\$ 4,077	\$ -	\$ -	\$ 2,106,9

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

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

			Balance	Plant Additions	Plant (Retirements)	Other Debits*	Balance
Line	Acct	Title of Account	Beg of Year	During year	During year	or (Credits)	End of year
No.	No.	(a)	(b)	(c)	(d)	(e)	(f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$
3	303	Land					\$
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$
5						1	-
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

			Balance	Plant Additions	Plant (Retirements)	Other Debits*	Balance
ine	Acct	Title of Account	Beg of Year	During year	During year	or (Credits)	End of year
No,	No.	(a)	(b)	(c)	(d)	(e)	(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 achedules

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			1				
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	A.C.V	(2)	(0)					
2								
3								
4								
5	Total	\$ -	\$					

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

		Acc	count 108	Account 108.1	Account 108.2	Account 108.3	Account 122
					Accumulated	Accumulated	Accumulated
		Acc	umulated	Accumulated	Depreciation of	Depreciation of	Depreciation of
		Dept	eciation of	Amortization of		Water Plant -	Non-Water
Line	Item	Wa	ter Plant	SDWBA/SRF	Grant Funds	Other	Utility Property
No.	(a)		(b)	(c)	(d)	(e)	(f)
1	Balance in reserves at beginning of year		772,503	(0)	(4)	(0)	10
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				-	*	<u> </u>
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						<u> </u>	
.18	(1) COMPOSITE DEPRECIATION RATE USED I	OR STRA	IGHT LINE	REMAINING LIF	E %		
19	(2) CPUC Authorization for Composite Depreciati	on Rate (C	PUC Decis	ion, 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 TA	X DEPRE	CIATION				
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	х					

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

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		Structures	4,145	62		1-/	\$	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					_	34,773
5	320	Water Treatment Plant	257	8			\$	2000
6	330	Reservoirs, Tanks and Standpipes	20,371	5,331			_	265
7		Water Mains	233,957	12,262			\$	25,702
8	333	Services and Meter Installations	63,864	12,202			\$	246,219
9		Meters	51,931	2,502			\$	63,864
10	335	Hydrants	5,751	179			\$	54,433
11		Other Equipment	27.766	7,344			\$	5,930
12	340	Office Furniture and Equipment	14,950	4.892			\$	35,110
13	341	Transportation Equipment	150,178	17,995			\$	19,842
14		Total	\$ 772,503		\$ -	\$ -	\$	168,173 832,946

	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	\$ -	S					

SCHEDULE A-5 Account 124 - Other Investments						
Line No.	Description of Items (a)	Balance Ba Beginning of Year End (b)				
1	N-7.	(6)	(c)			
2						
3						
4						
5	Total	\$ -	\$			

	SCHEDULE A-6 Account 131 - Cash		
Line No.	Beginning of		Balance End of Year (c)
1	131.1 Cash on Hand	(b)	(0)
2	131.2 Cash in Bank	36,039	87,810
3		00,000	01,010
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		10/					
2	Facilities Fees							
3								
4								
5	Total	\$ -	\$					

	SCHEDULE A-8 Account 141 - Acounts Receivable - Customers								
Line No.	Description of Items (a)	Balance Balance Beginning of Year End of Year (b) (c)							
1	Customer Receivables	91,000	(c) 72,667						
2			, _,, _ ,						
3									
4									
5	Total	\$ 91,000	\$ 72,667						

SCHEDULE A-9 Account 142 - Receivables from Affliliated Companies						
Line No.	Description of Items (a)	Balance Balan Beginning of Year End of (b) (c)				
1 2			10.10			
3						
4						
5	Total	\$ -	\$			

SCHEDULE A-10 Account 143 - Accumulated Provision for Uncollectible Accounts					
Line	Description of Items	Amount			
No.	(a)	(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 Balar Beginning of Year End of (b) (c)						
1	Inventory	4,170	(c) 4,170					
2		7,11,0	4,170					
3								
4								
5	Total	\$ 4,170	\$ 4,170					

	SCHEDULE A-12 Account 174 - Other Current Assets								
Line No.	Degining of real Ello								
1	Prepaid Expense - SWRCB	4,440	(c) 5,147						
2	Prepaid CA Franchise Tax		7,013						
3	CPUC 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)			
2						
3						
4						
5	Total	\$ -	\$			

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

			CHEDULE t 201 - Cor	A-15 nmon Stoc	k			
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)		nds Declared ring Year Amount
1	Common Stock	500	100.00	267	26,700	\$ 26,700		(h)
2				201	20,100	\$ 20,700	1	\$
3							-	\$
4						\$ -		\$
5						\$ -		\$
6						\$ -		\$
	After deduction for amount of reacquir			Total	\$ 26,700	\$ 26,700		\$

		S	CHEDULE	A-16						
		Accoun	t 204 - Pre	ferred Sto	ck					
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)	Bala End of	Year		nds Declaring Year	r ount
1						\$		(9)		1/-
2						\$	-		\$	_
3									\$	
4						\$	-		\$	
5					 	\$			\$	
6.				T-4-1	<u> </u>	\$	-		\$	-
	er deduction for amount of reacqui			Total	\$ -	\$			\$	

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	\	(0)		
2						
3						
4						
5						
6						
7						
8						
9	Total number of shares	267	Total number of shares			

Ac	SCHEDULE A-18 Account 206 - Subchapter S Corporation Accumulated Adjustments Account				
	ion 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	7-7			
2	***************************************					
3						
4						
5	Total	\$ 164,427	\$			

SCHEDULE A-20 Account 215 - Retained Earnings (Corporations Only)				
Line	Item	Amount		
No	(a)	(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	Date of issue (b)	Date of Malurity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest	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%	1.0/	14,979		
2	Vehicle Purchase	10/8/21	10/22/25	29,498	21,900	0.90%		234		
3								234		
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)	Batance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)	
2							
3			-		-		
4							
5							
6							
7	Total	s -	2		· e	· ·	

	SCHEDULE A-24 Account 231 - Accounts Payable						
Line No.	Description of Items	Balance Beginning of Year (b)	Balance End of Year (c)				
1	PUC Fee	11,976	12,536				
	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					,,,		(3)	(19	
2								1	
3									
4									
5									
6									
7									
В			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	1.7.			
.2						
3						
4						
5	Total	\$ 821	S			

SCHEDULE A-28 Account 237 - Interest Accrued						
Line No.	Description of Items	Balance Beginning of Year (b)	Balance End of Year (c)			
1	237.1 Interest accrued on long-term debt	\-/	(0)			
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 Conribution Payable	813						
3		0.10						
4								
5	Total	\$ 5,800	\$ 2,482					

SCHEDULE A-30 Account 252 - Advances for Construction					
Line No.	(a)	Amount (b)			
1	Balance beginning of year	(2)			
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	s			
14	Securities Exchanged for Contracts				
15	Subtotal - charges during year	\$			
16	Balance end of year	S			

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)	(0)					
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	1.0	_/	107					
2								
3								
4.								
5	Total	\$ -	\$					

Account 282	SCHEDULE A-33 - Accumulated Deferred Income Taxes - A	Accelerated Tax	Depreciation
Line No.	Description of Items (a)		Balance End of Year (c)
1		23,334	
2			
3			
4			
5	Total	\$ 23,334	\$ 36,37

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)					
2								
3								
4	T.(.)							
5	Total	\$	\$ -					

	SCHEDULE A-35 Account 265 - Contributions in Aid of Construction									
	ne litern				-		amination Proceeds -1 to 285-6		her 5-7	
Line			Total Item All Columns		Non-Depreciable	Depreciable	Non-Depreciable			
No.	(a)		(b)	Depreciable (c)	(d)	(e)	(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	s			
В	Deduct:									
В	Non-depreciable property retired	\$				1				
9	Other debits	\$								
10	Total debits	\$		\$	- \$ -	\$ -	\$ -			
11	Balance end of year	\$	109,914	\$	- s	\$ 109,914				

SCHEDULE A-36 Account 272 - Accum. Amort. of Contributions - Debit (Note: Show beginning debit balance as positive)						
Line	Item	A	mount			
No.	(a)		(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></loss>		\$ 45,019

SCHEDULE B-1 Account 400 - Operating Revenues

Line	Acct.		Amount			Amount	Show	et Change Iring Year v Decrease	
No.	No.	Account	C	urrent Year	Pre	eceding Year	in (P	in (Parenthesis)	
	140.	(a)		(b)		(C)		(d)	
1	400	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			1				Ψ		
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			1	O, IOL	-	4,002	Ψ	1,200	
15	465	Irrigation revenue					\$		
16			\top				Ψ		
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		111,111		100,022	\$	11,420	
22		470.5 Other Metered Revenues		59,144	_	68,469	\$	(9,325)	
23		Subtotal	\$		S	887,976	\$	18,363	
24		Total water service revenues	\$	912,491	\$	892,868	\$		
25				012,701	Ψ	032,000	φ	19,623	
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	040	VOLUME RELATED EXPENSES	_						
3	610	Purchased Water	1_	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 7		Total volume related expenses	\$	102,103	\$	107,263	\$	(5,160)	
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	1	15,563		7,517	\$	8,046	
12	660	Transportation Expense		44,489		36,403	\$	8,086	
13	664	Other Plant Maintenance Expenses	1	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							-	1.0,22.7	
17		ADMINISTRATIVE AND GENERAL EXPENSES	1						
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	1	4,390		3,975	\$	415	
25	684	Insurance	1	36,602		38,776	\$	(2,174)	
26	688	Regulatory Compliance Expense	1	17,085		18,374	\$	(1,289)	
27	689	General Expenses	T	4,907		10,645	\$	(5,738)	
28		Total administrative and general expenses	\$	440,444	\$	454,537	\$	(14,093)	
29	800	Expenses Capitalized - Credit (Optional)		,	Ť	,,	\$	(,500	
30	900	Clearing Accounts (Optional)	T				\$		
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

			distribution of				
Line No.	(a)		(a) (b)		Total Taxes Charged During Year (d)		
1	408 Taxes other than income taxes:			(c)	1	357	
_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					1	01,070	
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		Ť	.0,007	-	Ψ	10,037	
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 SI	now taxable year i	f other than	r calendar vea	ar from	'n
------	--------------------	--------------	----------------	---------	----

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:	(10,007,)
12		
13		
14		
15		
16		
17		

	SCHEDULE B-5 Accounts 421 and 426 - Income and Expense from No	n-Utility Oper	atio	ns
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						

	Com	pensation of Individual Pro	SCHEDUL prietor, Partne		ees Included in	Expenses	
Line No.	Acct.	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		\$ 192,56	
2	670	Office salaries	3	159,363		\$ 159,36	
3	671	Management salaries	1	74,922		\$ 74.92	
4						\$	
5						\$	
6		Total	6	\$ 426,850	\$ -	\$ 426,85	

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	Other Information
1.					(0)		(g)	(h)
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 menagement of one decadement of the course of the year between the respondent and any
1. 2.	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:
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:
	Distribution of payments: (a) Charged to operating expenses (b) Charged to capital amounts (c) Charged to other account Total Amount Amount \$
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			EI	OW IN	1	:4\2		
		From Stream				LOVY IIV	(un	iit)	Annual	
Line		or Creek	Location	nn of	Priori	ty Right	Diversions		Quantities	
No.	Diverted into*	(Name)	Diversion	_	Claim	Capacity	Max.		Diverted	
1		(Francis)	Birciolo	TT OHIL	Claim	Capacity	IVIAX.	Min.	(Unit) ²	Remarks
2						+				
3						+				
4						1		-		
5						1				
			WE	LLS					Annual	
							Pum	ping	Quantities	
Line	At Plant				1	Depth to				
No.	(Name or Number)	Location	Number	Dimension			Capacity (Unit) ²		Pumped	
6	Well #1	HWY 178	1	16"	20				(Unit) ²	Remarks
7	Well #3	HWY 178	3	12"		14		1,000	28	CCF
8	Well #5	HWY 178	5	19"	_	19		1,150	122,121	
9			+ ¥	19	_	13		1,500	128,957	CCF
10					\rightarrow					
				T		FLOW	IN		Annual	
	TUNN	IELS AND SPRI	NGS						Quantities	
Line			T				(OTHE)			
No.	Designation	Location	Nun	nber	Maximum		Minimum		Used	
11	- trigitation		1400	ibei	IVIQA	MILLION I	IAIIUI	mum	(Unit) ²	Remarks
12			_							
13										
14										
15										
			F	urchased '	Water f	or Resale				
16	Purchased from			di sijubbu	TTUCOI I	OI I (COAIC				
17	Annual quantitie						Unit cho	con\2		
18							Onit GIO	acii)	1	
19										
	* State ditch, pipe line	reconnic etc. with norm	a if have							

* 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 emounts 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.	Туре	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		7	
9	C. Tanks			
10	Wood	1		
11	Metal	2	250,000	(1) 200,000 (1) 50,000
12	Concrete			(1) ===,500 (1) 55,500
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 10 20	044-00				
1	Ditch	0.003	01010	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
2	Flume								
3	Lined conduit								
4									
5	Total	-							
5	lotal	-			-	-		_	-

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) ______

No.		101 to 200	201 to 300	301 to 400	401 to 500	F04 1 750		Over 1000	Total
6	Ditch	15110 200	20110000	307 10 400	401 10 500	501 to 750	751 to 1000	Over 1000	All Lengths
7	Flume								-
8	Lined conduit								-
9									_
10	Total	-							

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

Line							EGBILLO OCI	VIOL HIP HAG		
No.		1	1 1/2	2	2 1/2	2		_		
11	Cast Iron		1 172		2 1/2	3	4	5	6	8
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos					E 050	10.005			
19	Welded steel			250		5,950	12,225		13,825	1,500
20	Wood			250		1,825	18,250	4,625	9,020	
21	Other									
22	Total			250			46		15	960
	, star	$\overline{}$		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	40	4.				(Speci	r Sizes fy Sizes)	Total
23	Cast Iron	10	12	14	16	18	20	4" to 12"	12" to 14"	All Sizes
24	Cast Iron (cement lined)									
25	Concrete				7					
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
	1.54	0,000	0,002					-	-	77,953

SCHE	DULE D-4	1			
Number of Active	Service (Connections			
	Metered	- Dec 31	Flat Rate - Dec 31		
Size	Prior Year	Current Year	Prior Year	Current	
5/8 x 3/4 - in	1,059	1,050			
3/4 - in	10	10			
1 - in	23	23			
- în	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				

SCHEDULI	E D-6	
Meter Testin	g Data	_
Number of Meters Tested During Year as Pr	rescribed	
in Section VI of General Order No. 103;		
New, after being received		
2. Used, before repair		
3. Used, after repair		
4. Found fast, requiring billing		
adjustment		
Number of Meters in Service Since Las	t Test	
1. Ten years or less		
2. More than 10, but less		
than 15 years		
3. More than 15 years		

			HEDULE I					
Water deliver	ed to Metered C	ustomers by Mo	nths and Ye	ars in		(Unit Chos	Sen)1	
			During	Current Year				
	January	February	March	April	May	June	July	Subtotal
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				Tota!
	August	September	October	November	December	Subtotal	Total	Prior Year
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 -						
Orrestit	camila to be	in burndende.	and an electric flowers.	Abarrahada af sallami	E	and the second of the second of the second
Quantity	units to be	IN NUMBER	of Gudic feet,	. Trousands of gallons	s, acre-leer,	or miner's inch-days.

Total acres irrigated:	Total population served:	2500

SCHEDULE D-8 Status With State Board of Public He	ealth	
Has the State or Local Health Department reviewed the sanitary condition of your water s	system during the past year?	YES
Are you having routine laboratory tests made of water served to your consumers?		YES
Do you have a permit from the State Board of Public Health for operation of your water s	ystem?	YES
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 Custome
		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		
3.	Summary of the bank account activities showing:	Total		
	Balance at beginning of year Add: Surcharge collections Interest earned Other deposits Less: Loan payments Bank charges Other withdrawals Balance at end of year		\$	
5.	Total Accumulated Reserve	\$		

SCHEDULE E-2 FACILITIES FEES DATA

Class B:		Please provide the following information relating to Facilities Fees for district fewer customers for the calendar year (per D.91-04-068).	s or subsidiaries serving 2,000 or
Cla	ss C:	Please provide the following information relating to Facilities Fees collected (Resolution No. W-4110.	for the calendar year, pursuant to
1.	Trust A	Account Information:	
	Bank I		
	Accou	55:	
		nt Number:	
2.	Faciliti	es Fees collected for new connections during the calendar year:	
	A. Co	mmercial	
	NAME		AMOUNT
			\$
			\$
	B. Re	sidential	
	NAME		AMOUNT
			\$
			\$ \$
3.	Summ	eary of the bank account activities showing:	
		Balance at beginning of year	\$
		Deposits during the year Interest earned for calendar year	0
		Withdrawals from this account	
		Balance at end of year	\$
4.	Reaso	on or Purpose of Withdrawal from this bank account:	

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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. Presdent Title (Please Print) 760 -379-8309 Telephone Number

Received	
Examined	CLASS B and C
	WATER UTILITIES
	DEOE!\/ED
U#	RECEIVED
	JUL 22 2022
	2021 PUBLIC UTILITIES COMMISSION WATER DIVISION
Ai	NNUAL REPORT
	OF
	OI
-	
Erskine	Creek Water Company, Inc.
(NAME UNDER WHICH CORPORAT	TION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)
	Lake Isabella, CA 93240
(OFFICIAL	MAILING ADDRESS) 7IP

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

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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 <u>one separate electronic file</u> 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.

	GEN	ERAL INFORMATION			
1.	Name under which utility is doing business:	Erskine Creek Water Con	mpany, Inc.		
2.	Official mailing address: Post Office Box 656, lake Isabella, CA 93240				
3.	Name and title of person to whom corresponde Nicholas Silicz	nce should be addressed:	_ Telephone: _	760-379)-8309
4.	Address where accounting records are maintain 2001 22nd Street, Suite 100, Bakersfield, CA 9				
5.	Service Area (Refer to district reports if applica	able):			
6.	Service Manager (If located in or near Service	Area.) (Refer to district reports if	applicable.)		
	Name: Address:		_Telephone: _		
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)				
	Name: Jacqueline Silicz Name:	Title Title	: President : Secretary-Tre :		
8.	Names of associated companies:				
9.	Names of corporations, firms or individuals who acquired during the year, together with date of endame: Name: Name: Name:	each acquisition:	_ Date: _		
10.	Use the space below for supplementary information	ation or explanations concerning	this report:		
11.	List Name, Grade, and License Number of all L 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			
		2nd Street, Suite 100 field, CA 93301			
	Phone Number of firm or consultant: 661 32	7-2215			

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:

- 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 Respon	nsible for this Report:		Nicholas	s Silic	Z		
			1/1/2021	1	12/31/2021		Average
UTILITY PI	LANT DATA	111					
 Utility Plan 	nt	\$	1,785,045	\$	2,102,882	\$	1,943,964
2 Accumula	ated 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 Contributi	ons in Aid of Construction		107,914		107,914		107,914
6 Accumula	ated Deferred Taxes				23,334		11,667
7							
8							
9							
10 CAPITALIZ	ZATION						
11 Common	Stock		26,700		26,700		26,700
12 Preferred	Stock	8.		0			_
13 Retained	Earnings	8	788,663		871,090		829,877
	porate Capital and Retained Earnings	2	979,790	77.	1,062,217		1,021,004
	y 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
INCOME/EXPENSES DATA			Amount
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			
11 OPERATING EXPENSES DATA			
12 Purchased Water		ñ.	35,149
13 Power		r _e	69,332
14 Other Volume Related Expenses			2,782
15 Non-Volume Related Expenses			286,983
16 Administrative and General Expenses		16.º	454,537
17			
18 OTHER DATA			
19	1 4	D 04	Annual
20 Active Service Connections (Exc. Fire Protect.)	Jan. 1	Dec. 31	Average
21 22 Metered Service Connections	4 444	4 4 4 4	1 106
23 Flat Rate Service Connections	1,111	1,141	1,126
24 Total Active Service Connections	1,111	1,141	1,126
1 Otal Active del vice Confidentions	1,111		1,120

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:

								Regulated	Asset	Account	Number																				
	Gross	Value of	Regulated	Assets	Used in the	Provision	of a Non-	tariffed	Goods/	Services	(by account)																				
							Income	Тах	Liability	Account	Number																				
tter	Total	Income	Lax	Liability	Incurred	Because	of Non-	tariffed	Goods/	Services	(by account)																				
oy Advice Le			Advice	Letter	and/or	Resolution	Number	Approving	Non-tariffed	Goods/	Services																				
Approval I									Expense	Account	Number																				
n-Tariffed Goods/Services that require Approval by Advice Letter				Total	Expenses	Incurred to	Provide	Non-tariffed	Goods/	Services	(by account)																				
/Services									Revenue	Account	Number																				
riffed Goods				Total	Revenue	Derived	from	Non-tariffed	Goods/	Services	(by account)																				
All Non-Ta									Active	ō	Passive																				
Applies to All No											Number Description of Non-Tariffed Goods/Services	None																			
										Row	Number I	-	2	ო	4	r,	9	7	80	6	10	11	12	13	14	15	16	17	18	19	

SCHEDULE A COMPARATIVE BALANCE SHEET Assets and Other Debits

Line No.	Acct.	Title of Account	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1		UTILITY PLANT	1 1-7	1 10	\-/
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)	
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

				Balance	Balance
			Schedule	End of	Beginning of
Line	Acct.	Title of Account	Number	Year	Year
No.	No.	(a)	(b)	(c)	(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 Balance Plant Additions Plant (Retirements) Other Debits* Balance Title of Account Beg of Year End of year Line Acct During year During year or (Credits) No. No. (b) (c) (d) (e) 101 Water Plant in Service (Excl. SDWBA/SRF, Grant Funds) (Sch A-1a) 1,544,189 558,693 2,102,882 1 2 Water Plant In Service - SDWBA/SRF (Sch A-1b) 101.1 \$ 3 101.2 Water Plant In Service - Grant Funds (Sch A-1c) \$ 4 101.3 Water Plant In Service - Other \$ 103 Water Plant Held for Future Use (Sch A-1d) \$ 6 104 Water Plant Purchased or Sold \$ (240,856) \$ Construction Work in Progress - Water Plant 240,856 105 8 Construction Work in Progress - SDWBA/SRF 105.1 \$ 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) \$

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 nd of year (f)
1		NON-DEPRECIABLE PLANT		- · · ·	(4)	\-\-\-	1	17
2	301	Intangible Plant					s	
3	303	Land	30,836				S	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

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

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

			Balance	Plant Additions	Plant (Retirements)	Other Debits*	Balance
Line	Acct	Title of Account	Beg of Year	During year	During year	or (Credits)	End of year
No.	No.	(a)	(b)	(c)	(d)	(e)	(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

			Balance	Plant Additions	Plant (Retirements)	Other Debits*	Balance
Line	Acct	Title of Account	Beg of Year	During year	During year	or (Credits)	End of year
No.	No.	(a)	(b)	(c)	(d)	(e)	(f)
1		NON-DEPRECIABLE PLANT	İ				
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 / Account 121 - Non-Utility Prope		
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		3-7.
2			
3			
4			
5	Total	\$ -	\$ -

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

		Ac	count 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		7.0	ocani roc	7 tooodine 100.1	Accumulated	Accumulated	Accumulated
		Ac	cumulated	Accumulated	Depreciation of	Depreciation of	Depreciation of
				Amortization of	Water Plant -	Water Plant -	Non-Water
Line	Item		ater Plant	SDWBA/SRF	Grant Funds	Other	Utility Property
No.	(a)	_ ··	(b)	(c)	(d)	(e)	(f)
1	Balance in reserves at beginning of year	_	720.057	(-)	(-/	10/	- 47
2	Add: Credits to reserves during year	_	. 25,55.				
3	(a) Charged to Account 272	-	2,439				
4	(b) Charged to Account 403	_	50,007				
5	(c) Charged to Account 407		33,00.				
6	(d) Charged to Account 426						
7	(e) Charged to clearing accounts.						
8	(f) Salvage recovered						
9	(g) All other credits	\neg					
10	Total Credits	- \$	52,446	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year						
12	(a) Book cost of property retired						
13	(b) Cost of removal	\neg					
14	(c) All other debits						
15	Total debits	\$		s -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$	772,503	\$ -	\$ -	\$ -	\$ -
17							
18	(1) COMPOSITE DEPRECIATION RATE USED F	OR STR	AIGHT LINE	REMAINING LIF	E %		
19	1.1.						
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	X DEPRE	CIATION				
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							
			Balance Beginning of	Credits to Reserve During Year	Debits to Reserve During Year Excluding	Salvage and Cost of Removal Net		Balance End of
Line	Acct	Depreciable Plant	Year	Excl. Salvage	Costs of Removal	(Dr.) or Cr.	1	Year
No.	No.	(a)	(b)	(c)	(d)	(e)	_	(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		\$ -	S -	18	772 503

	SCHEDULE A-4 Account 123 - Investments in Affliliated 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	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.	1 2 2 2					
1	SDWBA/SRF	-	-			
2	Facilities Fees	-	-			
3						
4						
5	Total	\$ -	\$ -			

	SCHEDULE A-8 Account 141 - Acounts 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 Affliliated Companies						
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)				
1	None	Water Company					
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	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	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	\$ -	\$			

			CHEDULE t 201 - Co	E A-15 mmon Stoc	k			
		Number of Shares Authorized by	Par Value of Stock Authorized by	Number				ids Declared
		Articles of	Articles of	of Shares	Balance	Balance		
Line	Class of Stock	Incorporation	Incorporation	Outstanding ¹	Beg of Year	End of Year	Rate	Amount
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Common	500	100.00	267	26,700	\$ 26,700		\$
2						\$ -		\$
3	X == -					\$ -		\$
4		Î				\$ -		\$
5						\$ -		\$
6				Total	\$ 26,700	\$ 26,700		s

	SCHEDULE A-16 Account 204 - Preferred Stock									
		Number of Shares Authorized by Articles of	Par Value of Stock Authorized by Articles of	Number of Shares	Balance	Balance		ds Declared ing Year		
Line	Class of Stock	Incorporation	Incorporation	Outstanding ¹	Beg of Year	End of Year	Rate	Amount		
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		
1	None					\$ -		\$		
2						\$ -		\$		
3						\$ -		\$		
4						\$ -		\$		
5						\$ -		\$		
6		1111		Total	\$ -	\$ -		\$		

	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.	ion of Items	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)	P	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										
		Date of	Date of	Balance	Balance	Rate of	Interest Accrued	Interest Paid			
Line	Nature of Obligation	Issue	Maturity	Beg of Year	End of Year	Interest	During Year	During Year			
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(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									
	Balance Balance Rate of Interest Accrued Interest Paid									
Line	Nature of Obligation	Beg of Year	End of Year	Interest	During Year	During Year				
No.	(a)	(b)	(c)	(d)	(e)	(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	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	1		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 Description of Items Beginning of Year End of No. (a) (b)					
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	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.	(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 Description of Items Beginning of Year End of Yo. (a) (b) (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	t	3.00				
2							
3							
4							
5	Total	\$ -	\$ -				

Acco	SCHEDULE A-33 unt 282 - Accumulated Deferred Income Taxes - A	Accelerated Tax	Depreciation					
Line No.	1 2 2							
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	\$ -	\$ -				

	Accou	nt 265 - C	SCHEDUL ontribution	E A-35 s in Aid of Co	nstruction		
					mination Proceeds 1 to 265-6		her 5-7
Line	ltem.		Total	Donnaichla	Non Donnoishle	Dannariable	Nes Deservishie
No.	(a)		All Columns (b)	Depreciable (c)	Non-Depreciable (d)	Depreciable (e)	Non-Depreciable (f)
	Balance beginning of year	\$	107,914	(4)	(-/	107,914	(7)
	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	Item	A	mount		
No.	(a)		(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

			Schedule	
Line	Acct.	Account	Number	Amount
No.	No.	(a)	(b)	(c)
1	110.	UTILITY OPERATING INCOME	- `	
2	400	Operating Revenues	B-1	1,083,948
3	100	Operating revenues		1,000,010
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

			Amount	Amount	Net Change During Year Show Decrease
Line	Acct.	Account	Current Year	Preceding Year	in (Parenthesis)
No.	No.	(a)	(b)	(c)	(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		\$ 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

				A management		Amount		et Change
			l	Amount				uring Year
		A		Current		Preceding		w Decrease
Line	Acct.	Account	1	Year		Year	l in (Parenthesis)
No.	No.	(a)	₩	(b)	_	(c)		(d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES	-		_			
2	040	VOLUME RELATED EXPENSES	-	05.440	_	00.474		4.075
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	<u> </u>	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	\vdash	181,278	_	174,664	\$	6,614
10	640	Materials	Ļ	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

		Distribution of	of Taxes Charged		
					otal Taxes Charged
Line	Type of Tax	Water	Nonutility	Du	ring Year
No.	(a)	(b)	(c)		(d)
1	408 Taxes other than income taxes:				
2	408.1 Property taxes	8,58	8	\$	8,588
3	408.2 Payroll taxes	36,06	7	\$	36,067
4	408.3 Other taxes and licenses	10,86	6	\$	10,866
5	Total taxes other than income taxes	\$ 55,52	1 \$ -	\$	55,521
6					
7	409 State corporate income tax	7,82	1	\$	7,821
8	410 Federal corporate income tax	23,33	4	\$	23,334
9	Total income taxes	\$ 31,15	5 \$ -	\$	31,155
10					
11	Total	\$ 86,67	6 \$ -	\$	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	Particulars	Amount
No.	(a)	(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 No	n-Utility Operation	ons
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

	Com	pensation of Individual Pro	SCHEDUL oprietor, Partne		ees Included in	Expenses
			Number at	Salaries Charged to	Salaries Charged to	Total Salaries
Line	Acct.	Account	End of Year	Expense	Plant Accounts	Wages Paid
No.	No.	(a)	(b)	(c)	(d)	(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 Date of Security Given Interest Maturity Shareholder Other Title Information Amount Rate Date Authorization (b) (d) (f) (h) (c) (e) (g)

Line

No.

1. 2. 3. 4. 5. 6. 7. Name

(a)

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: X (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 FLOW IN(unit)2 **STREAMS** Annual Quantities From Stream Priority Right Diverted or Creek Location of Diversions Line Claim Capacity Max.(Unit)² Remarks No. Diverted into* (Name) **Diversion Point** 2 3 4 5 WELLS Annual Pumping Quantities At Plant ¹Depth to Pumped Capacity Line(Unit)² Water(Unit)2 Remarks No. (Name or Number) Location Number **Dimensions** 18 CCF 40,518 CCF HWY 178 20 16" 1,000 Well#1 6 Well #3 HWY 178 3 12" 14 1,150 244,382 CCF Well #5 HWY 158 5 19" 19 1,500 8 9 10 FLOW IN Annual(Unit)² **TUNNELS AND SPRINGS** Quantities Line Used(Unit)² Maximum Minimum Remarks No. Designation Location Number 11 12 13 14 15 Purchased Water for Resale 16 Purchased from 17 (Unit chosen)2 Annual quantities purchased 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.

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

SCHEDULE D-2

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							i i	-
9									
10	Total	-	-	-	-	-	-	-	-

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

	D. 1001	71020011	II L DI IIIOIL	DI/ ((*)C C	110 111 111011	110 1110	LUDINO ULI	(VIOE 1 II II I		
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			į.				0		
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

								Othe	r Sizes	
Line								(Speci	fy Sizes)	Total
No.		10	12	14	16	18	20	4" to 12"	12" to 14"	All Sizes
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

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

Number of Me	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	Ξ.			

SCHEDUL	
Meter Testin	ig Data
Name of Market Trade Bridge Version B	ibd
Number of Meters Tested During Year as Pr	rescribed
in Section VI of General Order No. 103:	0.0
New, after being received	25
2. Used, before repair	10
3. Used, after repair	
4. Found fast, requiring billing	
adjustment	
	4 T4
Number of Meters in Service Since Las	st rest
1. Ten years or less	
2. More than 10, but less	
than 15 years	
3. More than 15 years	

		SC	HEDULE	D-7				
Water deliver	red to Metered	Customers by Mo	nths and Ye	ears in		(Unit Cho	sen)1	
			Durin	Current Year				
	January	February	March	April	May	June	July	Subtotal
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				Total		
	August	September	October	November	December	Subtotal	Total	Prior Year

	During Current rear						Total	
	August	September	October	November	December	Subtotal	Total	Prior Year
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	i	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 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 permit:6/8/12 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 Custome
		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

Cla	ss B:	Please provide the following information relating to Facilities Fees for districts fewer customers for the calendar year (per D.91-04-068).	or subsidiaries	serving 2,000 or
Cla	ss C:	Please provide the following information relating to Facilities Fees collected for Resolution No. W-4110.	or the calendar y	year, pursuant to
1.	Trust A	Account Information:		
2.	Facilitie	es Fees collected for new connections during the calendar year:		
	A. Co	mmercial		
	NAME	<u> </u>	_	AMOUNT
			_ \$_	
	B. Res	sidential	_	
	NAME			AMOUNT
	a		_ \$_	
			_ \$_	
3.	Summa	ary of the bank account activities showing:	\$	
J.	Cumin	Balance at beginning of year Deposits during the year Interest earned for calendar year Withdrawals from this account	\$ 	
		Balance at end of year	\$_	-
4.	Reaso	n or Purpose of Withdrawal from this bank account:		

DECLARATION (PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING) Nicholas Silicz I, the undersigned Officer, Partner, or Owner (Please Print) 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

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Received	
Examined	CLASS B and C
-	WATER UTILITIES

U#	
	2020
^	NNUAL REPORT
^	
	OF
2	
Frekine Cree	ek Water Company, Inc.
	N Water Company, mo.
(NAME UNDER WHICH CORPORA	TION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)
**	
D.O. 7. 070	1 1 1 1 1 0 0 000 40
	Lake Isabella, CA 93240 MAILING ADDRESS) ZIP
(OFFICIAL	. IVIAILING 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

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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 <u>one separate electronic file</u> 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.

		GENERA	L INFORMATION				
1.	Name under which utility is doing busing	ess:	Erskine Creek Wate	er Company	, Inc.		-
2.	Official mailing address: Post Office Box 656 Lake Isabella, CA	93240					
3.	Name and title of person to whom corre		nould be addressed:	Tele	ephone:	760-37	9-8309
4.	Address where accounting records are 2001 22nd Street, Suite 100 Bakersfiel						
5.	Service Area (Refer to district reports	f applicable):					
6.	Service Manager (If located in or near	Service Area.)	(Refer to district rep	orts if applic	able.)		
	Name: Address:			Tele	phone: _		
7.	OWNERSHIP. Check and fill in appropriate in a propriate in a propr	wner) partner) partner) partner) e name)	Erskine Creek Wate				
8.	Principal Officers: Name: Name: Name: Name: Name: Names of associated companies:			Title:	etary Tre		
9.	Names of corporations, firms or individ acquired during the year, together with Name: Name: Name: Name:	date of each a	acquisition:		Date: _ Date: _		
10.	Use the space below for supplementary	/ information o	r explanations conce	rning this re	port:		
11.	List Name, Grade, and License Numbe Justin Slinkard, Grade D3 Operator No Alex Silicz, Grade D2 Operator No. 418	28696	ed Operators:				
12.	This annual report was prepared by:						
	Name of firm or consultant:	Gilbert Anso	labehere, CPA				
	Address of firm or consultant:	2001 22nd S Bakersfield,					
	Phone Number of firm or consultant:	661 327-221	5				

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 Responsib	le for this Report:			

	1/1/2020	1	2/31/2020	Average		
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	-	9	_			
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: _		
			Annual
INCOME/EXPENSES DATA			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
10			
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
17			
18 OTHER DATA 19			Annual
20 Active Service Connections (Exc. Fire Protect.)	Jan. 1	Dec. 31	
21 Active Service Connections (Exc. Fire Protect.)	Jan. I		Average
22 Metered Service Connections	1,138	1,111	1,125
23 Flat Rate Service Connections	- 1,100	- 1,111	1,120
24 Total Active Service Connections	1,138	1,111	1,125
	.,,.50		.,120

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 nontariffed 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:

								Regulated	Asset	Account	Number																				
	Gross	Value of	Regulated	Assets	Used in the	Provision	of a Non-	tariffed	Goods/	Services	(by account)																				
							Income	Тах	Liability	Account	Number																				
tter	Total	Income	Тах	Liability	Incurred	Because	of Non-	tariffed	Goods/	Services	(by account)																				
n-Tariffed Goods/Services that require Approval by Advice Letter			Advice	Letter	and/or	Resolution	Number	Approving	Non-tariffed	Goods/	Services																				
Approval									Expense	Account	Number																				
that require				Total	Expenses	Incurred to	Provide	Non-tariffed	Goods/	Services	(by account)																				
/Services									Revenue	Account	Number																				
riffed Goods				Total	Revenue	Derived	from	Non-tariffed	Goods/	Services	(by account)																				
All Non-Ta									Active	ō	Passive																				
Applies to All No											Number Description of Non-Tariffed Goods/Services	None																			
										Row	Number	-	2	m	4	വ	9	7	80	6	10	11	12	13	14	15	16	17	18	19	8

SCHEDULE A COMPARATIVE BALANCE SHEET Assets and Other Debits

				Balance	Balance
			Schedule	End of	Beginning of
Line	Acct.	Title of Account	Number	Year	Year
No.	No.	(a)	(b)	(c)	(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	
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)	
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

				Balance	Balance
			Schedule	End of	Beginning of
Line	Acct.	Title of Account	Number	Year	Year
No.	No.	(a)	(b)	(c)	(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			UII.		
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

			Balance	Plant Additions	Plant (Retirements)	Other Debits*	Balance
Line	Acct	Title of Account	Beg of Year	During year	During year	or (Credits)	End of year
No.	No.	(a)	(b)	(c)	(d)	(e)	(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)

			Balance	Plant Additions	Plant (Retirements)	Other Debits*	Balance
Line	Acct	Title of Account	Beg of Year	During year	During year	or (Credits)	End of year
No.	No.	(a)	(b)	(c)	(d)	(e)	(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		\$ (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

			Balance	Plant Additions	Plant (Retirements)	Other Debits*	Balance-
Line	Acct	Title of Account	Beg of Year	During year	During year	or (Credits)	End of year
No.	No.	. (a)	(b)	(c)	(d)	(e)	(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

			Balance	Plant Additions	Plant (Retirements)	Other Debits*	Balance
Line	Acct	Title of Account	Beg of Year	During year	During year	or (Credits)	End of year
No.	No.	(a)	(b)	(c)	(d)	(e)	(f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$
3	303	Land					\$
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$
5							
6	ji	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

		Ac	count 108	Account 108.1	Account 108.2	Account 108.3	Account 122
					Accumulated	Accumulated	Accumulated
		Acc	cumulated	Accumulated	Depreciation of	Depreciation of	Depreciation of
		Dep	reciation of	Amortization of	Water Plant -	Water Plant -	Non-Water
Line	ltem		ater Plant	SDWBA/SRF	Grant Funds	Other	Utility Property
No.	(a)		(b)	(c)	(d)	(e)	(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	S	720.057	\$ -	\$ -	\$ -	\$ -
17							
18	(1) COMPOSITE DEPRECIATION RATE USED F	OR STRA	IGHT LINE	REMAINING LIF	E %		
19							
20	(2) EXPLANATION OF ALL OTHER CREDITS:						
21							
22							
23							
24							
25							
26	(3) EXPLANATION OF ALL OTHER DEBITS:						
27	100						
28							
29							
30							
31							
32	(4) METHOD USED TO COMPUTE INCOME TAX	X DEPRE	CIATION				
33	(a) Straight line						
34	(b) Liberalized						
35	(1) Sum of the years digits						
	(2) Double declining balance						
	(2) Double decilining balance						
36 37	(3) Other						

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

				Credits to	Debits to	Salvage and	T	
			Balance	Reserve	Reserve During	Cost of	1	Balance
	l		Beginning of	During Year	Year Excluding	Removal Net		End of
Line	Acct	Depreciable Plant	Year	Excl. Salvage	Costs of Removal	(Dr.) or Cr.		Year
No.	No.	(a)	(b)	(c)	(d)	(e)		(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 Affliliated	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		3. 11					
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 Depo	sits	
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 - Acounts 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 Affliliat	ed Companies	
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		31.0
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	(6)
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 Su	pplies	
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 Char	ges	
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	\$ -	\$ -	

			t 201 - Co	mmon Stoc	k			
		Number of Shares Authorized by	Par Value of Stock Authorized by	Number				ds Declared
		Articles of	Articles of	of Shares	Balance	Balance		
Line	Class of Stock	Incorporation	Incorporation	Outstanding ¹	Beg of Year	End of Year	Rate	Amount
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Common	500	100.00	267	26,700	\$ 26,700		\$
2						\$ -		\$
3						\$ -		\$
4						\$		\$
5						\$ -		\$
6				Total	\$ 26,700	\$ 26,700		\$

			CHEDULE t 204 - Pre	A-16 ferred Stoo	ck			
		Number of Shares Authorized by	Par Value of Stock Authorized by	Number				ends Declare uring Year
		Articles of	Articles of	of Shares	Balance	Balance	•	
Line	Class of Stock	Incorporation	Incorporation	Outstanding ¹	Beg of Year	End of Ye	ear Rate	Amoun
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	None					\$	-	\$
2						\$	-	\$
3						\$	-	\$
4						\$	-	\$
5						\$	-	\$
6				Total	\$ -	\$	-	S

	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 2	Nicholas Silciz	267	3.7			
3						
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		
	ion 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-1 Account 211 - Other Paid in Capita		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	Amount
1	(a) Balance beginning of year	(b) 615,390
2	Add: Credits	010,390
3	Net income	103,273
4	Prior period adjustments	100,=10
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	\$

			Acc	SCHEDI ount 224 - I	ULE A-22 Long-Term	Debt			
Line No.	Nature of Obligation	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 During (h)	Year
1	Capital Improvement	12/15/15	9/21/32	192,270	188,180	8.25%		<u> </u>	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						
3						
4						
5						
6		21.00				5-16
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

		1.1	Account :		ULE A-25 t-Term Note	es 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							Ť
2					<u>(</u>			
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	<u>'</u>		
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	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.	(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 Credit	s	2
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 Invest	ment Tax - Cred	its
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None	7	
2			
3			
4			
5	Total	\$ -	\$ -

Acco	SCHEDULE A-33 unt 282 - Accumulated Deferred Income Taxes - A	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)	
	None		· · · · · · · · · · · · · · · · · · ·	
2				
3				
4				
5	Total	\$ -	\$ -	

	SCHEDULE A-35 Account 265 - Contributions in Aid of Construction						
			Takal		amination Proceeds 1 to 265-6		her 5-7
Line	ltem		Total	Depreciable	Non-Depreciable	Depreciable	Non-Depreciable
No.	(a)		(b)	(c)	(d)	(e)	(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 Contribut (Note: Show beginning debit balance as		
Line	Item	1 4	mount
No.	(a)		(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

				mount	Amount		Net Change During Year Show Decrease
Line	Acct.	Account	Cur	rent Year	Preceding Ye	ar 📗	in (Parenthesis)
No.	No.	(a)		(b)	(C)		(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				5	-
7		460.5 Other Unmetered Revenue					-
8		Subtotal	\$	-	\$	- 8	-
9							
10	462	Fire protection and hydrant revenue	1				
11		462.1 Public Fire Protection					-
12		462.2 Private Fire Protection		5,768	6,04	9 9	(281)
13		Subtotal	\$	5,768	\$ 6,04	9 5	(281)
14							
15	465	Irrigation revenue				1 9	-
16							
17	470	Metered water revenue					
18		470.1 Residential, Single-family, Multiple Dwelling Units		547,891	499,88	3 \$	48,008
19		470.2 Commercial and Multi-residential Master Metered	1	153,154	138,64		
20		470.3 Large Water Users		146,723	130,20	9 9	16,514
21		470.4 Safe Drinking Water Bond Surcharge				1 9	
22		470.5 Other Metered Revenues-LICSD-KVMWC H20 Sold		65,275	39,81	4 3	25,461
23		Subtotal	\$	913,043			
24		Total water service revenues	\$	918,811	\$ 814,60	0 3	104,211
25							
26	480	Other water Revenues-Lake Isabella Dam Project		167,742	123,77	6 3	43,966
27		Total Operating Revenues	\$	1,086,553	\$ 938,37	6	148,177

SCHEDULE B-2 Account 401 - Operating Expenses

			ľ				N	et Change
				Amount		Amount	D	uring Year
				Current		Preceding	Sho	w Decrease
Line	Acct.	Account		Year		Year	in (F	Parenthesis)
No.	No.	(a)		(b)		(c)		(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			į.					
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	Ĵ	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

		Distribution of		
				Total Taxes
				Charged
Line	Type of Tax	Water	Nonutility	During Year
No.	(a)	(b)	(c)	(d)
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	Particulars	Amount
No.	(a)	(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	Fedral income tax	19,407
13		
14		
15		
16		
17		

	SCHEDULE B-5 Accounts 421 and 426 - Income and Expense from Non-Utility Operations					
Line	Description	Revenue Acct. 421	Expense Acct. 426			
No.	(a)	(b)				
140.	Interest income	10	(c)			
		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

	Com	pensation of Individual Pro	SCHEDUL oprietor, Partne		ees Included in E	Expenses
				Salaries	Salaries	Total Salaries
			Number at	Charged to	Charged to	and
Line	Acct.	Account	End of Year	Expense	Plant Accounts	Wages Paid
No.	No.	(a)	(b)	(c)	(d)	(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: X (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:
	(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 From Stream Quantities Line or Creek Location of Priority Right Diversions Diverted(Unit)² Diverted into* (Name) **Diversion Point** Claim Capacity Max. Min. Remarks No. 1 2 3 4 5 WELLS Annual Pumping Quantities At Plant ¹Depth to Capacity Pumped Line(Unit)² No. (Name or Number) Location Number **Dimensions** Water(Unit)² Remarks 5 CCF 60,177 CCF 233,577 CCF Hwy 178 6 Well #1 16" 20 1,000 Well #3 Hwy 178 3 12" 14 1,150 8 Well #5 Hwy 178 5 19" 19 1,500 9 10 FLOW IN Annual Quantities **TUNNELS AND SPRINGS**(Unit)² Line Used(Unit)² No. Designation Location Maximum Minimum Remarks Number 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	
		Descrip	otion of Storage Fac	ilities
Line No.	Туре	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									Total
No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Ail Lengths
6	Ditch								-
7	Flume								-
8	Lined conduit								
9									
10	Total	-			=	-	-	-1	-

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	j.	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			**						r Sizes fy Sizes)	Total
No.		10	12	14	16	18	20	4" to 12"	12" to 14"	All Sizes
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				Ŭ.					-
33	Other PVC	3,900	5,562							10,483
34	Total	3,900	5,562	-	_			- -	[77,953

SCHE	DULE D-	4		
Number of Active	Service (Connections	;	
	Metered	- Dec 31	Flat Rat	e - Dec 31
	Prior	Current	Prior	Current
Size	Year	Year	Year	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	-	

Number of Me	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	-					

SCHEDU	
Meter Test	ing Data
Number of Meters Tested During Year as	Prescribed
in Section VI of General Order No. 103:	
1. New, after being received	2
2. Used, before repair	1
3. Used, after repair	
Found fast, requiring billing	
adjustment	
Number of Meters in Service Since L	ast Test
1. Ten years or less	
More than 10, but less	3
than 15 years	
3. More than 15 years	

		SC	HEDULE	D-7				
Water deliver	ed to Metered C	ustomers by Mo	onths and Ye	ears in		(Unit Cho	sen)1	
		During Current Year						
	January	February	March	April	May	June	July	Subtotal
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
	August	September	October	November	December	Subtotal	Total	Prior Year
Single-family residential	20,379		24,537		19,321	64,237	105,016	104,125
Commercial and Multi-residential	6,118		6,485		5,885	18,488	27,003	24,459
Large water users	13		33		19	65	88	122
Public authorities	11,321		10,119		6,706	28,146	34,854	38,434
Irrigation	2,619		4,426		3,212	10,257	12,568	12,625
Other	15,919		12,744		12,206	40,869	77,277	45,364
Total	56,369		58,344	-	47,349	162,062	256,806	225,129

Quantity units to be in hundreds of	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 Permit 6/8/20 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?	

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 mg	onth reporting period:		
	\$	Meter Size	No. of Metered Customers	Monthly Surcharge Per Custome
		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	_	1
3.	Summary of the bank account activities showing:	1000		
4.	Balance at beginning of year Add: Surcharge collections Interest earned Other deposits Less: Loan payments Bank charges Other withdrawals Balance at end of year Reason for other deposits/withdrawals		\$	
5.	Total Accumulated Reserve \$			

SCHEDULE E-2 FACILITIES FEES DATA

Cla	ass 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).				
Cla	ass C:	Please provide the following information relating to Facilities Fees collected for th Resolution No. W-4110.	e calendar y	year, pursuant to		
1.	Trust A	Account Information:				
	Bank N					
	Addres	nt Number:				
		pened:				
2.	Faciliti	es Fees collected for new connections during the calendar year:				
	A. Co	mmercial				
	NAME			AMOUNT		
			\$			
			\$_			
			\$_ \$			
	B. Re	sidential				
	NAME		_	AMOUNT		
			\$			
			\$			
			\$_ \$_			
3.	Summ	ary 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.	Reaso	n or Purpose of Withdrawal from this bank account:				

DECLARATION (PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING) Nicholas Silicz - President I, the undersigned Officer, Partner, or Owner (Please Print) 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 6/30/21 760-379-8309 Telephone Number Date

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