

Yerba Buena Water Company  
P.O. Box 3829  
Paso Robles, CA 93447  
Phone: 805-227-6168

# **ADVICE LETTER #60 GENERAL RATE INCREASE FOR THE 2024 TEST YEAR**

## **CPUC WORKBOOK WORKPAPERS, CALCULATIONS AND SUPPORTING DOCUMENTS**

**Date Filed: June 7, 2024**

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<b>REVENUE INCREASE:</b>	<b><u><u>\$168,806</u></u></b>
<b>PERCENT INCREASE ABOVE CURRENT RATES:</b>	<b><u><u>37.613%</u></u></b>

YERBA BUENA WATER COMPANY  
VENTURA COUNTY

Advice Letter No. 60

June 7, 2024

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA:

Yerba Buena Water Company (U-323-W) hereby transmits for filing revised copies of the following tariff sheets:

<u>Cal. P.U.C. Sheet No.</u>	<u>Title of Sheet</u>	<u>Cancelling C.P.U.C. Sheet No.</u>
364-W	Schedule No. 1, General Metered Service	362-W
365-W	Table of Contents	363-W

This filing is for the purpose of increasing rates for water service in Ventura County by \$168,806 or 37.61% in 2024. The presently effective rates were established by Advice Letter No. 59 pursuant to D. 92-03-093 (2022 CPI-U). The present rates were effective May 26, 2023.

The estimated increase in gross revenue, based on the 2024 sales to 249 customers, will be approximately 37.61% representing an increase from \$448,793 at present rates to \$617,599 at proposed rates on an annual basis. The following justification for the rate increase is presented:

Rate Base, 2024 Estimated

Average Plant	\$ 1,588,296
Working Cash	36,870
Average Materials & Supplies	-
Average Depreciation Reserve	(888,988)
Average Deferred Taxes	(14,851)
Average Contributions in Aid of Construction	(285,174)
Average Advances for Construction	-
Average Unamortized Investment Tax Credits	-
	<hr/>
Rate Base	<u>\$ 436,154</u>

Summary of Earnings

<u>Item</u>	<u>2022 Recorded</u>	<u>2024 Estimated</u>	
		<u>Present Rates</u>	<u>Proposed Rates</u>
Operating Revenue Metered	\$ 388,914	\$ 448,793	\$ 617,599
Operating Expenses	377,864	442,445	442,445
Depreciation Expense	20,286	21,616	21,616
Taxes other than on income	12,318	16,523	16,523
Taxes on income	800	(9,561)	33,655
Total Deductions	411,268	471,023	514,239
Net Operating Income	\$ (22,354)	\$ (22,230)	\$ 103,360
Rate Base	468,132	\$436,153	\$436,153
Rate of Return	-4.78%	-5.10%	23.70%
Rate of Margin			28.51%

Notice of the proposed rate increase was mailed to each customer on (to be determined).

The proposed rates will result in a rate of margin of 28.51% 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.

Yerba Buena Water Company

By: /s/ Robert M. Berry  
Robert M. Berry, President

**Yerba Buena Water Company**  
Advice Letter No. 60  
Service List

Los Angeles County Water Works District 29  
Attn: William Johnson, Area Engineer  
Malibu Office  
23533 W. Civic Center Way  
Malibu, CA 90265

California American Water Company  
Ventura County District  
2439 West Hillcrest  
Newbury Park, CA 91320

Schedule No. 1  
GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service rendered on an annual basis.

TERRITORY

In parts of Sections 26 and 27, T. 1S, R. 20W, S.B.B. & M., adjacent to the Pacific Ocean, Ventura County and designated Parcels 1 and 2 on the service area map.

RATES

Quantity Rates:

All water used, per 100 cu. ft ..... \$ 5.791 (I)

Monthly Service Charges:

Total Rate  
 Per Meter  
Monthly

For	3/4-inch meter	.....	\$ 66.18 (I)
For	1-inch meter	.....	165.45 (I)
For	1-1/2-inch meter	.....	330.90 (I)
For	2-inch meter	.....	529.44 (I)
For	3-inch meter	.....	992.70 (I)
For	4-inch meter	.....	1,654.50 (I)

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

SPECIAL CONDITIONS

(1) All bills are subject to the reimbursement fee set forth in Schedule No. UF.

(To be inserted by utility)

*Issued By*

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

Advice Letter No. 60 Robert M. Berry Date Filed \_\_\_\_\_  
 Name \_\_\_\_\_  
 Decision No. \_\_\_\_\_ President Effective \_\_\_\_\_  
 Title \_\_\_\_\_ Resolution No. \_\_\_\_\_

TABLE OF CONTENTS

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

<u>Subject Matter of Sheet</u>	<u>Cal. P.U.C. Sheet No.</u>
Title Page	271-W
Table of Contents	365-W, 328-W (T)
Preliminary Statement	75-W, 272-W, 273-W
Service Area Map	265-W
<b>Rate Schedules:</b>	
Schedule No. 1, Metered Service	364-W ( C)
Schedule No. 2, Undeveloped Lot Charge	257-W
Schedule LC, Late Payment Charge	221-W
Schedule F, Facilities Fees	240-W
Schedule UF, Surcharge to Fund Public Utility Commission Reimbursement Fee	354-W
List of Contract and Deviations	72-W
<b>Rules:</b>	
No. 1    Definitions	334-W, 335-W
No. 2    Description of Service	119-W
No. 3    Application for Service	275-W
No. 4    Contracts	82-W
No. 5    Special Information Required on Forms	336-W thru 338-W
No. 6    Establishment and Re-establishment of Credit	85-W
No. 7    Deposits	279-W, 280-W
No. 8    Notices	339-W thru 341-W
No. 9    Rendering and Payment of Bills	222-W - 223-W
No. 10   Disputed Bills	342-W, 343-W
No. 11   Discontinuance and Restoration of Service	344-W thru 352-W
No. 12   Information Available to Public	96-W, 97- W
No. 13   Temporary Service	98-W, 99-W
No. 14   Continuity of Service	100-W
No. 15   Main Extensions	283-W thru 296-W
No. 16   Service Connections, Meters, & Customers Facilities	297-W thru 304-W
No. 17   Standards for Measurement of Service	163-W
No. 18   Meter Tests and Adjustment of Bills for Meter Error	109-W - 111-W
No. 19   Service to Separate Premises and Multiple Units, and Resale of Water	129-W, 130-W
No. 20   Water Conservation	305-W
No. 21   Fire Protection	306-W

(To be inserted by utility)

*Issued By*

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

Advice Letter No. 60

Robert M. Berry  
Name

Date Filed \_\_\_\_\_

Decision No. \_\_\_\_\_

President  
Title

Effective \_\_\_\_\_

Resolution No. \_\_\_\_\_

Appendix 1

**ADVICE LETTER RATE  
ADJUSTMENT WORKBOOK**

**YERBA BUENA WATER COMPANY  
(A CLASS D UTILITY)**

**TEST YEAR 2024**

**PREPARED BY:**

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

**June 7, 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

June 7, 2024

Robert M. Berry  
Yerba Buena Water Company  
P.O. Box 3829  
Paso Robles, CA 93447

The accompanying Advice Letter Rate Adjustment Workbook (workbook) for Yerba Buena 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.

The accompanying forecasted information for the year ending December 31, 2024 presents, to the best of 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 Yerba Buena 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

YERBA BUENA WATER COMPANY  
ADVICE LETTER RATE  
ADJUSTMENT WORKBOOK

INFORMATION SHEET

NAME OF UTILITY: YERBA BUENA WATER COMPANY  
P.O. BOX 3829  
PASO ROBLES, CA 93447

CONTACT INFORMATION: ROBERT M. BERRY  
PHONE: 805-227-6168  
EMAIL: rberry34@aol.com

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

OWNERSHIP OF COMPANY: YERBA BUENA WATER COMPANY IS OWNED  
BY CROWN POINTE ESTATES AT MALIBU LLC

DATE OF LAST GRC: TEST YEAR 2016 (ADVICE LETTER NO. 45)

DATE OF LAST OFFSET: MAY 2023 (ADVICE LETTER NO. 59) [CPI INCREASE]

CUSTOMER INFORMATION: YERBA BUENA WATER COMPANY (YBWC) HAS A CALIFORNIA  
PUBLIC UTILITIES COMMISSION (CPUC) APPROVED SERVICE  
AREA OF APPROXIMATELY 294 ACRES.

YBWC'S DISTRIBUTION SYSTEM PRESENTLY SUPPLIES 249  
CUSTOMER SERVICE CONNECTIONS; MADE UP OF  
RESIDENTIAL, SMALL COMMERCIAL AREA, CAMP HESS  
KRAMER, GINDLING HILL TOP CAMP, VENTURA COUNTY FIRE  
STATION 56, AND CALIFORNIA STATE BEACH.

SOURCE OF SUPPLY: YERBA BUENA WATER COMPANY OBTAINS 100% OF ITS WATER  
SUPPLY FROM 5 WATER WELLS WITHIN ITS SERVICE AREA AND  
THE AREA IS NOT ADJUDICATED.

YERBA BUENA WATER COMPANY  
ADVICE LETTER RATE  
ADJUSTMENT WORKBOOK  
  
JUSTIFICATION & WORKPAPERS

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

THE FOLLOWING WORKPAPERS CONTAIN THE FOLLOWING:

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

THE PRIMARY REASONS FOR THE 37% RATE INCREASE ARE INCREASES IN OPERATING EXPENSES SINCE 2018, SUCH AS PURCHASED POWER, REGULATORY COMPLIANCE, SYSTEM OPERATIONS AND FACILITIES COSTS.

TEST YEAR 2024  
Yerba Buena Water Company  
Test Year Ending December 31, 2024  
List of Schedules

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

Yerba Buena Water Company  
**Revenue Requirements & Rate of Return Summary**  
Test Year Ending December 31, 2024

Line #	Description	[ 1 ]	[ 2 ]	[ 3 ]
		Present Rates	Additional Amount	Revenue At Proposed Year Ended
1	General Metered Sales	\$ 448,793	\$168,806	\$ 617,599
2				
3	Private Fire Protection	0	0	0
4				
5	Other Revenue	0		0
6	Total Operating Revenues	448,793	168,806	617,599
7				
8	Purchased Water	0		0
9	Purchased Power	38,288		38,288
10	Other Volume Related Expenses	4,316		4,316
11	Employee Labor	0		0
12	Materials	1,965		1,965
13	Contract Work	196,873		196,873
14	Transportation Expenses	9,272		9,272
15	Other Plant Maintenance	26,625		26,625
16	Office Salaries	0		0
17	Management Salaries	0		0
18	Employee Benefits	0		0
19	Uncollectibles Expense	1,319		1,319
20	Office Services & Rentals	8,770		8,770
21	Office Supplies & Expenses	18,927		18,927
22	Professional Services	106,739		106,739
23	Insurance	21,615		21,615
24	Regulatory Commission Expense	6,500		6,500
25	General Expenses	1,236		1,236
26	Capitalized Non-Payroll Expenses	0		0
27				
28	Total O&M Expenses	442,445		442,445
29				
30	Depreciation	21,616		21,616
31	Taxes other than income	16,523		16,523
32	Income Taxes	(9,561)		33,655
33				
34	Total Expenses	471,023		514,239
35				
36	Operating Income	(\$22,230)		\$103,360
37				
38	Average Rate Base	\$436,153		\$436,153
39				
40	Return on Rate Base	-5.10%		23.70%
41				
42	Rate of Margin Revenue Calculation			
43	ROM=((O&M+D+TOTI)*28.51%)			\$ 137,015
44				
	Pretax revenue requirement			\$ 617,599
45	Rate of Margin (per 3/8/2024 CPUC memo)			28.51%
46				
47				
48				
49	Target Rate of Return (ROR)	11.00%		
50	Increase in ROR	16.10%		
51				
52	Increase in Net Operating Income	\$70,207		
53				
54	Gross Revenue Conversion Factor	1.38800		
55				
56	Revenue Increase	\$ 168,806		
57				
58	Percent Revenue Increase		37.613%	

Yerba Buena Water Company  
**Rate Design**  
Test Year Ending December 31, 2024

Line #	Description	[ 1 ] Amount	[ 2 ] Amount	[ 3 ] Amount	[ 4 ] Amount	[ 5 ] Amount
1	** Rate Design as per D. 85-06-064 **					
2	Gross Revenue at proposed rates			\$ 617,599		
	Less: other revenue			<u>-</u>		
	Revenue to generate from user rates			\$ 617,599		
3	Recovered thru Private Fire Charges					
4	Present Private Fire Revenue		-			
5	Overall Increase %	<u>37.61%</u>	<u>-</u>	<u>-</u>		
6	To be recovered from water customers			\$ 617,599		
7	Less:					
8	Purchased Power			(38,288)		
9	Other Volume Related Expense			(4,316)		
10	Income Taxes			(33,655)		
11	Uncollectibles			<u>(1,319)</u>		
12	Net Fixed Costs			\$ 540,021		
13	% of net fixed costs recovered thru Service Charge			<u>80%</u>		
14	To be recovered thru the Service Charge			<u>\$ 432,017</u>		
15	Total to be recovered				\$ 617,599	
16	To be recovered thru the Service Charge				<u>(432,017)</u>	69.95%
17	To be recovered thru the Commodity Charge				<u>\$ 185,582</u>	30.05%
18	Divided by Test Year 2024 Water Sold (ccf)				<u>32,044</u>	
19	<b>Rate per CCF</b>				<u><b>\$ 5.791</b></u>	
20	<b>Service Charge:</b>					<b>Proposed</b>
21		Average				<b>Monthly</b>
22		2024	Meter	Meter		<b>Service</b>
23	Description	Customers	Ratio	Equivalent		<b>Charge</b>
24						
25						
26						
27	5/8" x 3/4" and 3/4"	165	1.0	165	\$	66.18
28	1"	42	2.5	105	\$	165.45
29	1 1/2"	23	5.0	115	\$	330.90
30	2"	18	8.0	144	\$	529.44
31	3"	1	15.0	15	\$	992.70
32	4"	<u>0</u>	25.0	<u>-</u>	\$	1,654.50
33						
34	Total	<u>249</u>		<u>544</u>		
35						
36	To be recovered thru the Service Charge			\$ 432,017		
37						
38	Divided by 5/8" x 3/4" and 3/4" equivalents			<u>544</u>		
39						
40	Rate Per 5/8" x 3/4" and 3/4" equivalent Annual			<u>\$ 794.15</u>		
41						
42	<b>Rate Per 5/8" x 3/4" and 3/4" equivalent monthly</b>			<u><b>\$ 66.18</b></u>		



Yerba Buena Water Company  
**Taxes Other Than Income Taxes**  
 Test Year Ending December 31, 2024

Line #	Description	[1] 2019-20	[2] 2021-22	[3] Tax Rates	[4] 2023 Taxes at Present Rates	[5] 2024 Taxes at Present Rates
<b>Taxes</b>						
1	Payroll taxes - See detailed calculation				\$0	\$0
2						
3	Property taxes	\$2,890	\$1,755		\$1,755	\$1,790
4						
5						
6						
7	<b>Total Taxes</b>				<u>1,755</u>	<u>1,790</u>
<b>Other Taxes</b>						
8	Other Taxes County of Ventura 2% of revenues	\$10,439	\$3,113 \$7,449		10,563	3,113 11,620
9	<b>Total Other Taxes</b>				<u>10,563</u>	<u>14,733</u>
10	<b>Total Taxes Other Than Income Taxes</b>				<u>\$12,318</u>	<u>\$16,523</u>



Yerba Buena 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	Plant in Service	\$1,588,296	\$1,588,296	\$1,588,296
2	Accumulated Depreciation	(871,636)	(906,339)	(888,988)
3	Net Plant-in-Service	<u>716,660</u>	<u>681,957</u>	<u>699,308</u>
	Deduct:			
4	Accumulated Deferred Income Taxes	13,297	16,404	14,851
5	Unamortized Investment Tax Credits	0	0	0
6	Advances for Construction	0	0	0
7	CIAC	291,717	278,630	285,174
8	subtotal	<u>305,014</u>	<u>295,034</u>	<u>300,025</u>
9				
10	Add:			
11	Working Cash	36,870	36,870	36,870
12	Materials & Supplies	<u>0</u>	<u>0</u>	<u>0</u>
13	Subtotal	36,870	36,870	36,870
14	Rate Base at Proposed Rates	<u>\$448,516</u>	<u>\$423,793</u>	
15				
16	Rate Base at Proposed Rates			<u>\$436,153</u>

Yerba Buena Water Company  
**Rate Base Adjustments**  
Test Year Ending December 31, 2024

Line #	Description	[ 1 ]	[ 2 ]	[ 3 ]
		YBWC	Adjustments	Total
<b>Rate Base @ 12-31-2023</b>				
1	Plant In Service 2023 Estimated	\$1,588,296		\$1,588,296
2	Accumulated Depreciation	(871,636)		(871,636)
3	Net Plant-in-Service	<u>716,660</u>	<u>-</u>	<u>716,660</u>
4				
5				
6	Deduct:			
7	Accumulated Deferred Income Taxes	13,297		13,297
8	Unamortized Investment Tax Credits	0		0
9	Advances for Construction	0		0
10	CIAC	291,717		291,717
11	subtotal	<u>305,014</u>	<u>-</u>	<u>305,014</u>
12				
13	Add:			
14	Working Cash	36,870		36,870
15	Materials & Supplies	0		0
16	subtotal	<u>\$36,870</u>	<u>-</u>	<u>\$36,870</u>
17				
18				
<b>Rate Base @ 12-31-2024</b>				
19				
20				
21	Description	YBWC	Adjustments	Total
22	Plant In Service 2023 Estimated	\$1,588,296		\$1,588,296
23	Accumulated Depreciation	(906,339)		(906,339)
24	Net Plant-in-Service	<u>681,957</u>	<u>-</u>	<u>681,957</u>
25				
26				
27	Deduct:			
28	Accumulated Deferred Income Taxes	16,404		16,404
29	Unamortized Investment Tax Credits	0		0
30	Advances for Construction	0		0
31	CIAC	278,630		278,630
32	subtotal	<u>295,034</u>	<u>-</u>	<u>295,034</u>
33				
34	Add:			
35	Working Cash	36,870		36,870
36	Materials & Supplies	0		0
37				
38				
39	subtotal	<u>\$36,870</u>	<u>-</u>	<u>\$36,870</u>



YERBA BUENA WATER COMPANY  
 UTILITY PLANT SCHEDULE

2024 test year

ACCOU NUMBER	DESCRIPTION	GROSS PLANT 1/1/2024	ADDITIONS 2024	RETIREMENTS 2024	PLANT 12/31/2024	AVERAGE PLANT	DEPN RATE	ACCUM DEPN 1/1/2024	ANNUAL DEPN 2024	RETIREMENT (C.O.R.)	ACCUM DEPN 12/31/2024
304	STRUCTURES	14,158			14,158	14,158	3.25%	1,734	460		2,194
307	WELLS	696,233			696,233	696,233	2.39%	303,361	16,640		320,001
317	OTHER WATER SOURCE	206			206	206	1.56%	209	3		212
311	PUMPING EQUIP	200,661			200,661	200,661	4.27%	89,310	8,568		97,878
320	WATER TREATMENT PLANT	6,147			6,147	6,147	4.90%	1,933	301		2,234
330	RES., TANKS & STNDPIPES	101,390			101,390	101,390	1.39%	69,320	1,409		70,729
331	MAINS	413,392			413,392	413,392	1.41%	272,144	5,829		277,973
333	SERVICES	24,511			24,511	24,511	3.92%	13,924	961		14,885
334	METERS	37,284			37,284	37,284	0.00%	37,811	0		37,811
335	HYDRANTS	18,935			18,935	18,935	2.81%	6,186	532		6,718
339	OTHER EQUIP	66,801			66,801	66,801	0.00%	69,072	0		69,072
340	OFFICE FURN & EQUIP	6,341			6,341	6,341	0.00%	6,632	0		6,632
341	TRANSPORTATION EQUIP	0			0	0	0.00%	0	0		0
	TOTAL	1,586,059	0	0	1,586,059	1,586,059		871,636	34,703	0	906,339
301	INTANGIBLE PLANT	2,237			2,237	2,237					
303	LAND	0			0	0					
	GRAND TOTAL	1,588,296	0	0	1,588,296	1,588,296		871,636	34,703	0	906,339

depn expense  
 CIAC amort

21,616  
 13,087  
 34,703

ACCOU NUMBER	DESCRIPTION	GROSS CIAC 1/1/2024	ADDITIONS 2024	GROSS CIAC 12/31/2024	ACCUM AMORT 1/1/2024	2024 amort	ACCUM AMORT 12/31/2024	ANNUAL
A	B	C						
	CIAC	584,220	0	584,220	292,503	13,087	305,590	13,087
								2.240%

Composite Depn rate from 24 year

Yerba Buena Water Company  
**Advances for Construction**

Test Year Ending December 31, 2024

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

1	Advances for Construction	\$ -	\$ -	\$ -	\$ -	\$ -	
	per PUC		Annual				

Yerba Buena Water Company  
**Accumulated Deferred Income Taxes**  
 Test Year Ending December 31, 2024

Line #	Description	[1] Total Cost At 12/31/23	[2] Tax Depreciation Method	[3] Acc. Tax Dep. Balance as of 12/31/22	[4] Tax Depreciation 2023	[5] Adjustments 2023	[6] Acc. Tax Dep. Balance as of 12/31/23	[7] Tax Depreciation 2024	[8] Adjustments 2024	[9] Test Year Acc. Tax Dep. Balance as of 12/30/24
					estimated					
1	Accumulated Tax Depreciation			\$885,461	\$49,497	\$0	\$934,958	\$49,497	\$0	\$984,455
2	Accumulated Book Depreciation			836,912	34,725		871,637	34,703		\$0
3	Excess Tax Over (Under) Book			48,549			63,321			78,115
4	Composite Income Tax Rate			21.000%			21.000%			21.000%
5	Deferred Income Tax Balance			\$10,195			\$13,297			\$16,404

Yerba Buena Water Company  
**Unamortized Investment Tax Credits**  
 Test Year Ending December 31, 2024

[1] [2] [3] [4] [5] [6] [7]

Line #	Description	Balance as of 12/31/22	Amortized 2023	Balance as of 12/31/23	Amortized 2024	Balance as of 12/31/24
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1	Unamortized ITC's	\$ -	\$ -	\$ -	\$ -	\$ -
---	-------------------	------	------	------	------	------

per PUC report Annual amortization

Yerba Buena Water Company  
**Working Cash**  
 Test Year Ending December 31, 2024

[ 1 ]

Line #	Description	Amount
1	Purchased Water	\$ -
2	Purchased Power	38,288
3	Other Volume Related Expenses	4,316
4	Employee Labor	0
5	Materials	1,965
6	Contract Work	196,873
7	Transportation Expenses	9,272
8	Other Plant Maintenance	26,625
9	Office Salaries	0
10	Management Salaries	0
11	Employee Benefits	0
12	Uncollectibles Expense	1,319
13	Office Services & Rentals	8,770
14	Office Supplies & Expenses	18,927
15	Professional Services	106,739
15	Insurance	21,615
15	Regulatory Commission Expense	6,500
15	General Expenses	1,236
15	Capitalized Non-Payroll Expenses	
15	subtotal	\$ 442,445
15	Working Cash factor	<u>Divide by 12</u>
15	Working Cash	<u>\$ 36,870</u>



Yerba Buena Water Company						
<b>Materials &amp; Supplies</b>						
Test Year Ending December 31, 2024						
Line #	Description	[1] Balance as of 12/31/22	[2] Added 2023	[3] Balance as of 12/31/23	[4] Added 2024	[5] Balance as of 12/31/24

1	Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
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Yerba Buena Water Company  
Summary of Earnings (Recorded and at Present Rates)  
Test Year Ending December 31, 2024

Line #	Acct. No.	Description	[1] 2016 GRC	[2]	[3] Reclassified Year Ended 12/31/20	[4] Reclassified Year Ended 12/31/21	[5] Reclassified Year Ended 12/31/22	[6] Estimated Year Ended 12/31/23	[7] Present Rates Test Year 12/31/24
<b>Revenues</b>									
1		Service Revenue							
2	470	General Metered Sales	\$ 389,773	\$ 385,954	\$ 399,491	\$ 388,909	\$ -	\$ -	
3									
4	462.2	Private Fire Protection	-	-	-	-	-	-	
5									
6		Customer Service Charges	-	-	-	-	366,472	366,472	
7									
8		Customer Usage Charges	-	-	-	-	84,866	82,321	
9		Total Usage Revenue	389,773	385,954	399,491	388,909	451,338	448,793	
10		Other Revenue							
11		Finance Charges							
12	480	Other Revenue	-	170	10	5	-	-	
13		TOTAL WATER REVENUES	389,773	386,124	399,501	388,914	451,338	448,793	
<b>Expenses (after reclassifications)</b>									
14	610	Purchased Water	-	-	-	-	0	0	
15	615	Purchased Power	20,829	22,299	16,529	35,370	39,471	38,288	
16	618	Other Volume Related Expenses	13,974	3,474	3,780	3,604	4,053	4,316	
17	630	Employee Labor	-	-	-	-	-	-	
18	640	Materials	533	1,166	3,039	1,019	1,965	1,965	
19	650	Contract Work	65,310	161,285	153,606	181,375	184,857	196,873	
20	660	Transportation Expenses	5,030	6,638	5,489	11,450	8,706	9,272	
21	664	Other Plant Maintenance	21,590	35,550	17,031	11,038	25,000	26,625	
22	670	Office Salaries	11,639	-	-	-	-	-	
23	671	Management Salaries	46,968	-	-	-	-	-	
24	674	Employee Benefits	-	-	-	-	-	-	
25	676	Uncollectibles Expense	-	3,216	-	-	1,239	1,319	
26	678	Office Services & Rentals	7,238	8,355	8,100	8,235	8,235	8,770	
27	681	Office Supplies & Expenses	21,566	13,868	16,724	17,119	17,772	18,927	
28	682	Professional Services	34,500	96,157	106,844	85,232	100,224	106,739	
29	684	Insurance	4,689	7,690	9,146	17,316	21,615	21,615	
30	688	Regulatory Commission Expense	6,000	4,690	5,625	5,485	5,890	6,500	
31	689	General Expenses	999	827	1,637	621	1,161	1,236	
32	800	Capitalized Non-Payroll Expenses	-	-	-	-	-	-	
		Subtotal - Operating Expense	260,855	365,215	347,550	377,864	420,188	442,445	
33	403	Depreciation	26,575	23,631	11,082	20,286	22,164	21,616	
34		Taxes other than Income	12,906	13,329	13,060	12,318	12,318	16,523	
35		Income Taxes	23,877	800	800	800	800	(9,561)	
36		TOTAL EXPENSES	324,213	402,975	372,492	411,268	455,470	471,023	
37		OPERATING INCOME AFTER TAXES	65,560	(16,851)	27,009	(22,354)	(4,132)	(22,230)	

Yerba Buena Water Company  
PUC Report Adjustment for Reclassifications  
Test Year Ending December 31, 2024

Line #	[1] Description	[2] Acct. No.	[3] Recorded Year Ended 12/31/20	[4] Reclass	[5] Reclass	[6] Reclass	[7] Reclass	[8] Reclassified 12/31/20
<b>2020</b>								
<b>Expenses</b>								
1	Purchased Water	610	\$ -		\$ -			\$ -
2	Purchased Power	615	22,299					22,299
3	Other Volume Related Expenses	618	3,474					3,474
4	Employee Labor	630	-					-
5	Materials	640	1,166					1,166
6	Contract Work	650	161,285					161,285
7	Transportation Expenses	660	6,638					6,638
8	Other Plant Maintenance	664	35,550					35,550
9	Office Salaries	670	-					-
10	Management Salaries	671	-					-
11	Employee Benefits	674	-					-
12	Uncollectibles Expense	676	3,216					3,216
13	Office Services & Rentals	678	8,355					8,355
14	Office Supplies & Expenses	681	13,868					13,868
15	Professional Services	682	96,157					96,157
16	Insurance	684	7,690					7,690
17	Regulatory Commission Expense	688	4,690					4,690
18	General Expenses	689	827					827
19	Capitalized Non-Payroll Expenses	800	-					-
20								
21	Subtotal - Operating Expense		\$ 365,215		\$ -		\$ -	\$ 365,215

Line #	[1] Description	[2] Acct. No.	[3] Recorded Year Ended 12/31/21	[4] Reclass	[5] Reclass	[6] Reclass	[7] Reclass	[8] Reclassified 12/31/21
<b>2021</b>								
<b>Expenses</b>								
1	Purchased Water	610	\$ -		\$ -			\$ -
2	Purchased Power	615	16,529					16,529
3	Other Volume Related Expenses	618	3,780					3,780
4	Employee Labor	630	-					-
5	Materials	640	3,039					3,039
6	Contract Work	650	153,606					153,606
7	Transportation Expenses	660	5,489					5,489
8	Other Plant Maintenance	664	17,031					17,031
9	Office Salaries	670	-					-
10	Management Salaries	671	-					-
11	Employee Benefits	674	-					-
12	Uncollectibles Expense	676	-					-
13	Office Services & Rentals	678	8,100					8,100
14	Office Supplies & Expenses	681	16,724					16,724
15	Professional Services	682	106,844					106,844
16	Insurance	684	9,146					9,146
17	Regulatory Commission Expense	688	5,625					5,625
18	General Expenses	689	1,637					1,637
19	Capitalized Non-Payroll Expenses	800	-					-
20								
21	Subtotal - Operating Expense		\$ 347,550	\$ -	\$ -	\$ -	\$ -	\$ 347,550

Line #	[1] Description	[2] Acct. No.	[3] Recorded Year Ended 12/31/22	[4] Reclass	[5] Reclass	[6] Reclass	[7] Reclass	[8] Reclassified 12/31/22
<b>2022</b>								
<b>Expenses</b>								
1	Purchased Water	610	\$ -		\$ -			\$ -
2	Purchased Power	615	35,370					35,370
3	Other Volume Related Expenses	618	3,604					3,604
4	Employee Labor	630	-					-
5	Materials	640	1,019					1,019
6	Contract Work	650	181,375					181,375
7	Transportation Expenses	660	11,450					11,450
8	Other Plant Maintenance	664	11,038					11,038
9	Office Salaries	670	-					-
10	Management Salaries	671	-					-
11	Employee Benefits	674	-					-
12	Uncollectibles Expense	676	-					-
13	Office Services & Rentals	678	8,235					8,235
14	Office Supplies & Expenses	681	17,119					17,119
15	Professional Services	682	85,232					85,232
16	Insurance	684	17,316					17,316
17	Regulatory Commission Expense	688	5,485					5,485
18	General Expenses	689	621					621
19	Capitalized Non-Payroll Expenses	800	-					-
20								
21	Subtotal - Operating Expense		\$ 377,864	\$ -	\$ -	\$ -	\$ -	\$ 377,864

Yerba Buena Water Company  
Water Production  
Test Year Ending December 31, 2024

Line #	Description	Ref:	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			2016 GRC	Year Ended 12/31/20	Year Ended 12/31/21	Year Ended 12/31/22	Year Ended 12/31/23	Year Ended 12/31/24	Present Rates Test Year 12/31/24
1	Total Water Pumped	ccf		39,525	35,284	39,600			
2	Total Water Purchased	ccf	-	-	-	-			
3	Total Water Production	ccf		39,525	35,284	39,600			
4	Total Water Sold	ccf	46,533	34,843	32,823	32,896	33,035		32,044
5	Unaccounted for Water	ccf		4,682	2,461	6,704			
6	Percentage	%		11.85%	6.97%	16.93%			
7	Average of last 3 recorded years	%		11.92%	11.92%	11.92%			11.92%
8	Unaccounted for Water	ccf				4,469			4,335
9	Total Water Production Required	ccf				37,504			36,379



Yerba Buena Water Company  
**Purchased Power**  
 Test Year Ending December 31, 2024

	[ 1 ]	[ 2 ]	[ 3 ]	[ 4 ]	[ 5 ]	[ 6 ]	[ 7 ]
			Year Ended	Year Ended	Year Ended	Year Ended	Present Rates
Ref:		2016 GRC	12/31/20	12/31/21	12/31/22	12/31/23	Test Year
							12/31/24
1	Total Water Pumped in CCF's	-	39,525	35,284	39,600		
2	Total kWh Purchased				83,792		
3	kWh per CCF Pumped				2.12		
4							
5	Estimated kWh per CCF Pumped					2.12	2.12
6	Estimated Water to be Pumped					37,504	36,379
7	Total kWh to be Purchased					79,508	77,124
8	Estimated Cost per kWh					\$0.4964	\$0.4964
9	<b>Estimated Cost to pump and move water</b>					<b>\$39,471</b>	<b>\$38,288</b>

		<b>2022</b>	
		kWh	\$
10	Jan	4,653	3,028
11	Feb	846	1,693
12	Mar	5,807	2,605
13	Apr	8,192	3,035
14	May	9,722	3,308
15	Jun	9,832	5,124
16	Jul	10,461	5,351
17	Aug	8,609	3,515
18	Sep	8,230	5,052
19	Oct	6,791	3,056
20	Nov	6,365	3,036
21	Dec	4,284	2,795
22	Total	83,792	\$41,598
23	Average		<u>\$0.4964</u>



Yerba Buena Water Company  
Employee Labor  
Test Year Ending December 31, 2024

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	
		Year Ended	Year Ended	Year Ended	Year Ended	Year Ended	Year Ended	Present Rates	
		12/31/20	12/31/21	12/31/22	12/31/23	12/31/23	12/31/23	Test Year	
								12/31/24	
		Ref:							
1	Recorded	-	-	-	-	-	-	-	
2									
3					\$	-	\$	-	
4								-	
5								-	
6								-	
7	Sub-Total								
8	Employee Labor Charged to Construction								
9	Total Payroll	\$	-	\$	-	\$	-	\$	
10	Wage Increase Dates					<u>1/1/24</u>			
11	Percent Increase in base wages					<u>3.000%</u>			
12	Overtime & Callout					<u>0.000%</u>	\$	-	
13	2023 Year Estimated Expense				\$	-	\$	-	
14	Total Test Year Expense				\$	-	\$	-	



Yerba Buena Water Company  
Materials  
Test Year Ending December 31, 2024

Line #	Description	Ref:	[1] Year Ended 12/31/20	[2] Year Ended 12/31/21	[3] Year Ended 12/31/22	[4] Year Ended 12/31/23	[5] Year Ended 12/31/22	[6] Year Ended 12/31/23	[7] Present Rates Test Year 12/31/24
1	Recorded		\$ 1,166	\$ 3,039	\$ 1,019				
2									
3				ESC 2019-20	ESC 2020-21	ESC 2021-22			
4	2020		\$ 1,166	1.014	1.070	1.065	\$ 1,347		
5	2021		\$ 3,039	1.070	1.065	1.065	\$ 3,463		
6	2022		\$ 1,019		1.065	1.065	\$ 1,085		
7	Average 2020-2022						<u>1,965</u>		
8	2023 Year Estimated Expense							<u>\$ 1,965</u>	
9	Test Year 2024								<u>\$ 1,965</u>
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									

To estimate 2024 - average 2020 2021 2022

Yerba Buena Water Company  
Contract Work  
Test Year Ending December 31, 2024

Line #	Description	Ref:	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Year Ended 12/31/20	Year Ended 12/31/21	Year Ended 12/31/22	Year Ended 12/31/23	Year Ended 12/31/24	Year Ended 12/31/23	Present Rates Test Year 12/31/24
1	Recorded								
			\$ 161,285	\$ 153,606	\$ 181,375				
2				ESC	ESC	ESC			
3	2020		\$ 161,285	2019-20	2020-21	2021-22			
4	2021		\$ 153,606	1,014	1,070	1,065	\$ 186,365		
5	2022		\$ 181,375	1,070	1,070	1,065	\$ 175,042		
6						1,065	\$ 193,164		
7									
8	Average 2020-2022						184,857		
9									
10	2023 Year Estimated Expense							\$ 184,857	
11									
12	Test Year 2024								\$ 196,873

To estimate 2024 take 2023\*1.065

Purpose	Vendor	2020	2021	2022
Meter Reading/ Routine Mtnc	Crown Pointe Estates	\$ 17,700	\$ 16,280	\$ 16,600
Sr Hydrogeologist/well monitoring & production	GSI Water Solutions	8,840	23,925	32,867
Operational oversight	Richard Morris's Office	72,000	72,000	72,000
Chlorination system monitoring/samples	Redtail Groundwater	31,004	30,856	31,817
Mainline Repairs	Travis Ag	23,703	9,025	26,471
Plumbing & Repairs/ meter mtnc	Triston Capaccione	7,348	1,520	1,620
Other	Figueroa, Inc	440		
Other	Juan Pena	250		
		\$ 161,285	\$ 153,606	\$ 181,375

Yerba Buena Water Company  
**Transportation Expenses**  
Test Year Ending December 31, 2024

Line #	Description	Ref:	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Year Ended 12/31/20	Year Ended 12/31/21	Year Ended 12/31/22	Year Ended 12/31/23	Year Ended 12/31/24	Year Ended 12/31/23	Present Rates Test Year 12/31/24
1	Recorded		\$ 6,638	\$ 5,489	\$ 11,450				
2									
3									
4									
5									
6									
7									
8									
9	Average 2020-2022							8,706	
10									
11	2023 Year Estimated Expense							\$ 8,706	
12									
13	Test Year 2024								\$ 9,272
14									

To estimate 2024 take 2023\*1.065







Yerba Buena Water Company  
**Employee Benefits**  
Test Year Ending December 31, 2024

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

1 Recorded \$ - \$ - \$ -

	ESC 2019-20	ESC 2020-21	ESC 2021-22
2020	\$ -	1.070	1.065
2021	\$ -	1.070	1.065
2022	\$ -	1.065	1.065

Average 2020-2022

2023 Year Estimated Expense

Test Year 2024

To estimate 2024 - see below

\$ -

Retirement Plan  
Medical  
Other insurance

Need details  
Need actual bill for insurance medical

\$ -

\$ -

Yerba Buena Water Company  
**Uncollectibles Expense**  
Test Year Ending December 31, 2024

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

1 Recorded \$ 3,216 \$ - \$ -

	ESC 2019-20	ESC 2020-21	ESC 2021-22
2020	\$ 3,216	1,070	1,065
2021	\$ -	1,070	\$ 3,716
2022	\$ -	1,065	\$ -
		1,065	\$ -

Average 2020-2022 1,239

2023 Year Estimated Expense \$ 1,239

Test Year 2024 To estimate 2024 take 2023\*1.065 \$ 1,319



Yerba Buena Water Company  
Office Services & Rentals  
Test Year Ending December 31, 2024

Line #	Description	Ref:	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Year Ended 12/31/20	Year Ended 12/31/21	Year Ended 12/31/22	Year Ended 12/31/23	Year Ended 12/31/24	Year Ended 12/31/23	Present Rates Test Year 12/31/24
1	Recorded		\$ 8,355	\$ 8,100	\$ 8,235				
			\$ 8,355	\$ 8,100	\$ 8,235				
	Average 2020-2022							9,218	
	2023 Year Estimated Expense							\$ 8,235	
	Test Year 2024 ( See calc below)								\$ 8,770
	Purpose	Vendor	2020	2021	2022				
	pest control	A-1 Pest			\$ 260				
	storage	Mega Storage			4,590				
	rent	Ryan Berry			2,475				
	internet	Spectrum			910				
			\$ -	\$ -	\$ 8,235				

To estimate 2024 take 2023\*1.065

Yerba Buena Water Company  
Office Supplies & Expenses  
Test Year Ending December 31, 2024

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

1 Recorded \$ 13,868 \$ 16,724 \$ 17,119

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

Average 2020-2022

\$ 17,772

2023 Year Estimated Expense

\$ 17,772

Test Year 2024

To estimate 2024 take 2023\*1.065

\$ 18,927

Purpose	Vendor	2020	2021	2022
Answering Service for YBWC	Around the Clock			\$ 1,850
YBWC office phone	AT&T			1,320
Cell Phones	AT&T mobility			5,343
land line at well#5 (no cell service)	Frontier			2,730
office supplies	Ryan Berry			157
office supplies	Staples			1,320
Postage	UPS Store			55
Postage	US Post Office			1,716
Water & Power for office	PG&E/ City of Paso			2,628

\$ - \$ - \$ 17,119

Yerba Buena Water Company  
Professional Services  
Test Year Ending December 31, 2024

Line #	Description	Ref:	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Year Ended 12/31/20	Year Ended 12/31/21	Year Ended 12/31/22	Year Ended 12/31/23	Year Ended 12/31/24	Present Rates Test Year 12/31/24	
1	Recorded		\$ 96,157	\$ 106,844	\$ 85,232				
			ESC 2019-20	ESC 2020-21	ESC 2021-22				
			\$ 87,474	1,070	1,065	\$ 101,077			
			\$ 99,586	1,070	1,065	\$ 113,483			
			\$ 80,856		1,065	\$ 86,112			
	Average 2020-2022						100,224		
	2023 Year Estimated Expense						\$ 100,224		
	Test Year 2024								\$ 106,739
			To estimate 2024 take 2023*1.065						
	Purpose		Vendor	2020	2021	2022			
	Bookkeeping/ monthly bill paying Management		Eileen Berry	\$ 12,450	\$ 11,900	\$ 12,875			
	Billing		Robert Berry	54,500	57,992	54,000			
	Accounting, tax return & CPUC report		Ryan Berry	7,500	9,000	7,600			
	Assist with CPUC review of Fin Stmt		Peasley, Aldinger	7,811	5,894	6,381			
			SWRCB	1,617	1,617	4,376			
			Peasley, Aldinger	5,213					
			Mars Trans		1,000				
			Rainbow Auto		2,407				
	Legal work related to water supply agrmt		Law Office of Richard G Morris		15,000				
	AL # 52 CPI			752					
	AL # 54 Surcharge			394					
	AL #55 CPI			701					
	AL # 53 Rules			2,703					
	Rates			901					
	AL # 56 Long Term Debt			1,615	2,234				
				\$ 96,157	\$ 106,844	\$ 85,232			
	Move to Acct 684 Reg Compliance			(7,066)	(2,234)				
	Remove non recurring			(3,407)					
	Move SWRCB			(1,617)	(1,617)	(4,376)			
	After Reclassifications			87,474	99,586	80,856			

Yerba Buena Water Company  
 Insurance  
 Test Year Ending December 31, 2024

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]
		2020	2021	2022	Year Ended 12/31/23	Year Ended 12/31/24	Present Rates Test Year 12/31/24	
	Ref:							
1	General Liability				\$ 21,615 *	\$ 21,615	\$ 21,615	0
	Total	\$ 7,690	\$ 9,146	\$ 17,316	\$ 21,615	\$ 21,615	\$ 21,615	

\* 2/20/2023 - 2024 actual billing from Interwest Insurance Services



Yerba Buena Water Company  
**General Expenses**  
Test Year Ending December 31, 2024

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

1 Recorded \$ 827 \$ 1,637 \$ 621

	ESC	ESC	ESC
	2019-20	2020-21	2021-22
2020	\$ 827	1,070	1,065
2021	\$ 1,637	1,070	\$ 956
2022	\$ 621		\$ 1,865
			\$ 661

Average 2020-2022 1,161

2023 Year Estimated Expense \$ 1,161

Test Year 2024 To estimate 2024 take 2023\*1.065 \$ 1,236

Yerba Buena Water Company  
**Payroll Tax Expenses**  
 Test Year Ending December 31, 2024

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]
							Year Ended 12/31/23	Present Rates Test Year 12/31/24
<b>FICA TAX EXPENSE</b>								
			# of Empl	2023 estimated	2024 test yr			
1	Employee Labor			\$ -	\$ -			
2	Office Salaries			-	-			
3	Management Salaries			-	-			
				<u>\$ -</u>	<u>\$ -</u>			
	Less - over limit			<u>\$ -</u>	<u>\$ -</u>			
4	Tax Rate					6.200%		
5	Test Year FICA Taxes						\$ -	\$ -
<b>MEDICARE TAX EXPENSE</b>								
			# of Empl	2023 estimated	2024 test yr			
1	Employee Labor			\$ -	\$ -			
2	Office Salaries			\$ -	\$ -			
3	Management Salaries			\$ -	\$ -			
				<u>\$ -</u>	<u>\$ -</u>			
	Less - over limit			<u>\$ -</u>	<u>\$ -</u>			
4	Tax Rate					1.450%		
5	Test Year FICA Taxes						\$ -	\$ -
<b>FEDERAL UNEMPLOYMENT INSURANCE</b>								
6	Total Wages			\$ -	\$ -			
7	Wages over Maximum	\$ 7,000		-	-			
8	Taxable Wages			<u>\$ -</u>	<u>\$ -</u>			
9	Tax Rate			0		0.600%		
10	Test Year FUI Taxes						\$ -	\$ -
<b>STATE UNEMPLOYMENT INSURANCE</b>								
11	Total Wages			\$ -	\$ -			
12	Wages over Maximum	\$ 7,000		-	-			
13	Taxable Wages			<u>\$ -</u>	<u>\$ -</u>			
14	Tax Rate			0		3.500%		
15	Test Year SUI Taxes						\$ -	\$ -
							<u>\$ -</u>	<u>\$ -</u>
	Total Payroll Taxes						<u>\$ -</u>	<u>\$ -</u>





Yerba Buena 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] * 12	[5] Annual number of 2024 bills [3] * 12	[6] Estimated Year Ended 12/31/23 [1] * [4]	[7] Present Rates Test Year 12/31/24 [1] * [5]
	5/8" X 3/4"	\$ -	0	0	0	0	\$ -	\$ -
	3/4"	\$ 56.15	165	165	1,980	1,980	111,177	111,177
	1"	\$ 140.34	42	42	504	504	70,731	70,731
	1 1/2"	\$ 280.67	23	23	276	276	77,465	77,465
	2"	\$ 449.05	18	18	216	216	96,995	96,995
	3"	\$ 841.98	1	1	12	12	10,104	10,104
	4"	\$ 1,403.29	0	0	0	0	0	0
<b>Total</b>							<u>\$ 366,472</u>	<u>\$ 366,472</u>

From AL #59

	[8] No of Customers 01/01/23	[9] 2023 additions	[10] No of Customers 12/31/23	[11] 2024 additions	[12] No of Customers 12/31/24	[13] [8] + [10] / 2 Average 2023	[14] [10] + [12] / 2 Average 2024
5/8" X 3/4"	0	0	0	0	0	0	0
3/4"	165	0	165	0	165	165	165
1"	42	0	42	0	42	42	42
1 1/2"	23		23		23	23	23
2"	18		18		18	18	18
3"	1		1		1	1	1
4"	0	0	0	0	0	0	0
<b>Total</b>	<u>249</u>	<u>0</u>	<u>249</u>	<u>0</u>	<u>249</u>	<u>249</u>	<u>249</u>

Yerba Buena 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 59 Present rate per ccf	[7] Estimated Year Ended 12/31/23	[8] Present Rates Test Year 12/31/24
	Total water sold (ccf)	34,843	32,823	32,896	33,035	(A)			
	Average no. of connections	245	245	249	249				
	Average use per connection (ccf)	142.22	133.97	132.11	132.67				
	4-yr average use per connection (ccf)					135.24			
	Estimated average no. of connections [see service charge calcs]					<u>249</u>			
	Estimated total water sold (ccf)					<u><u>33,675</u></u>			
							AL No 59 Present rate per ccf		
	2023 Estimated total water sold (ccf)				33,035		\$ 2.569	\$ 84,866	
	2024 Estimated total water sold (ccf) [3% less than 2023]					32,044	\$ 2.569		\$ 82,321

(A) - Took 5 billing periods total divided by 5 and multiplied times 6

	[9] Year Ended 12/31/20	[10] Year Ended 12/31/21	[11] Year Ended 12/31/22
[FROM CPUC REPORT SCH D-7]			
Active Service Connections (boy)	245	245	249
Less: Private Fire Connections	0	0	0
Active Service Connections exc'l fire (boy)	<u>245</u>	<u>245</u>	<u>249</u>
Active Service Connections (eoy)	245	245	249
Less: Private Fire Connections	0	0	0
Active Service Connections exc'l fire (eoy)	<u>245</u>	<u>245</u>	<u>249</u>
 AVERAGE CONNECTIONS	 245	 245	 249

Yerba Buena Water Company  
 Test Year Ending December 31, 2024  
 Water Usage

Exhibit

YBWC 40

Page

1 of 1

Line #	Description	[ 1 ] Gallons	[ 2 ] (in CCF) Water Usage	[ 3 ] Last 12 Months Water Usage Total
1	January, 2019			
2	February			
3	March			
4	April			
5	May			
6	June			
7	July			
8	August			
9	September			
10	October			
11	November			
12	December, 2019			
13	TOTAL		<u>0</u>	
14	January, 2020			
15	February			
16	March			
17	April			
18	May			
19	June			
20	July			
21	August			
22	September			
23	October			
24	November			
25	December, 2020			
26	TOTAL	26062626	<u>34,843</u>	
27	January, 2021			
28	February			
29	March			
30	April			
31	May			
32	June			
33	July			
34	August			
35	September			
36	October			
37	November			
38	December, 2021			
39	TOTAL	24551944	<u>32,823</u>	
40	January, 2022			
41	February			
42	March			
43	April			
44	May			
45	June			
46	July			
47	August			
48	September			
49	October			
50	November			
51	December, 2022			
52	TOTAL	24605991	<u>32,896</u>	
53	January, 2023			
54	February			
55	March			
56	April			
57	May			
58	June			
59	July			
60	August			
61	September	20591560		
62	October			
63	November	4118312		
64	December, 2023			
65	TOTAL	24709872	<u>33,035</u>	

Yerba Buena Water Company  
Capital ratio calculation  
Test Year Ending December 31, 2024

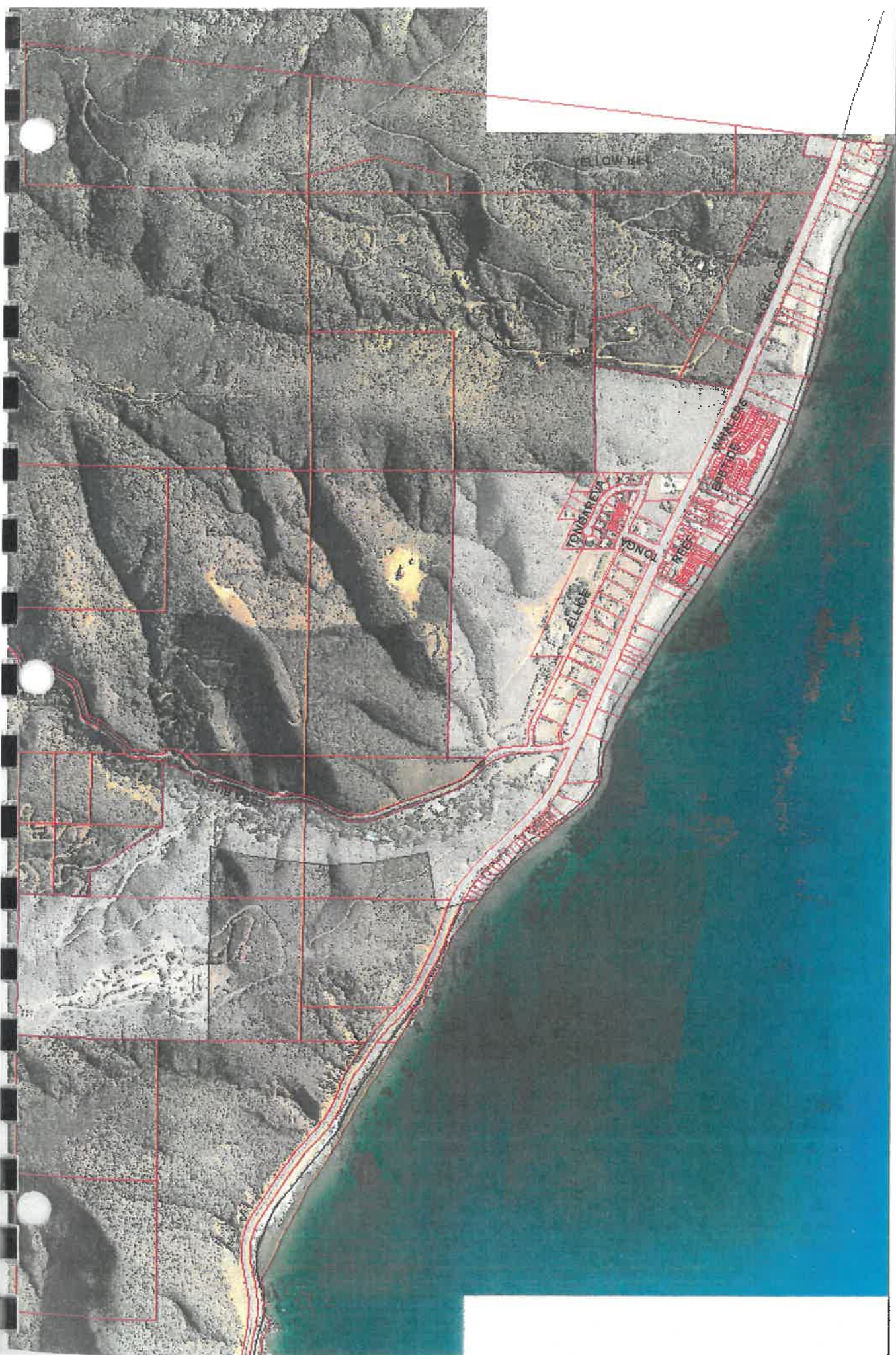
Line #	Description	[1] As of 12/31/2023	[2] As of 12/31/2024	[3] Average for t/y 2024	[4] Amount	[5] Percentage	Rate	[6] Weighted Average
	Long Term Debt			\$	-	See note below		
	Average Rate Base for the 2024 test year				\$ 436,153			
	Attributable to Long Term Debt				\$ -	0%	4.00%	0.00%
	Attributable to Equity				436,153	100%	11.00%	11.00%
	Total				\$ 436,153	100%		11.00%

Return on equity is based on the following:

YBWC 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%. YBWC 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 D utilities. Therefore, YBWC has used the high end of the range to determine its requested return on equity. (11.00%)

PER RESOLUTION W-5238: The CPUC granted YBWC authority to convert short term accounts payable to long term debt under PU Code sec 817. This debt was not used to increase Rate Base and should not be part of the Capital Ratio Calculation.





Roads

YBWC Boundary

Parcel

# Yerba Buena Water Compnay



**DISCLAIMER:** The information contained herein was created by the Ventura County Watershed Protection District, Water & Environmental Resources Division for its own use. The VCWPD assumes no liability for damages incurred directly or indirectly as a result of errors, omissions or discrepancies.



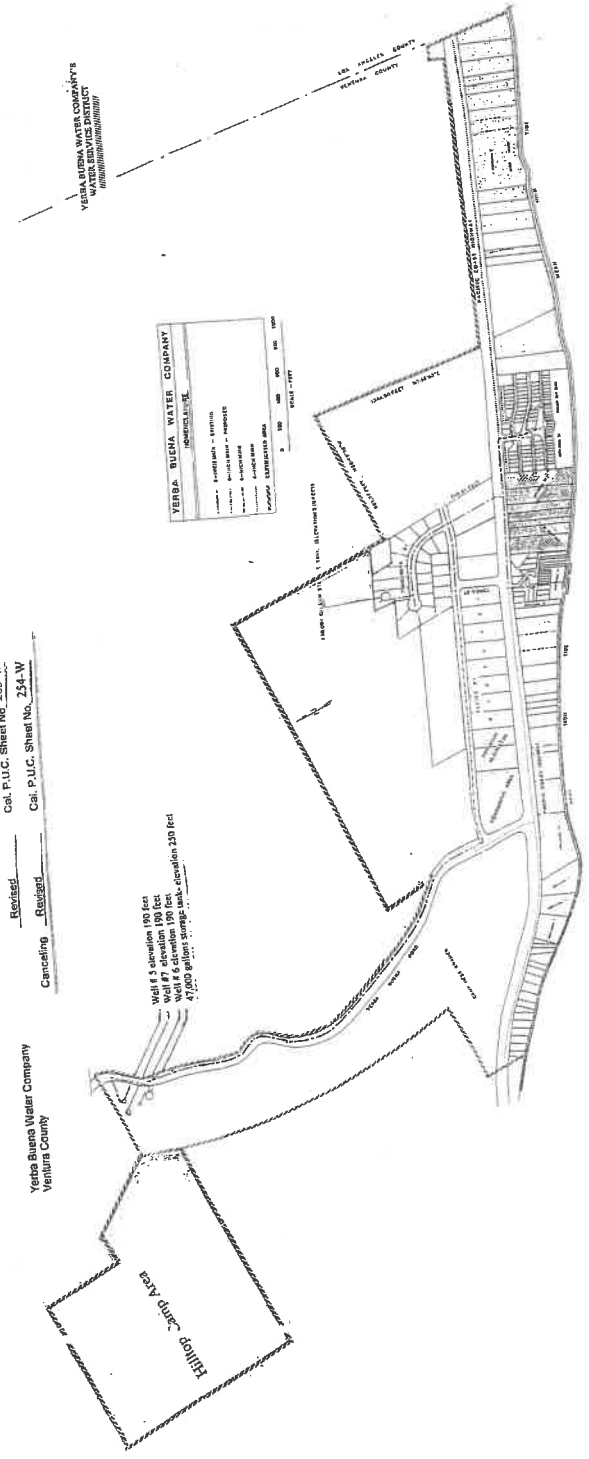
Yerba Buena Water Company  
Ventura County

Revised \_\_\_\_\_  
Cancelled \_\_\_\_\_

Cal. P.U.C. Sheet No. 265-W  
Cal. P.U.C. Sheet No. 254-W

Well # 6 elevation 190 feet  
Well # 7 elevation 190 feet  
Well # 8 elevation 190 feet  
47,000 gallon storage tank elevation 210 feet

YERBA BUENA WATER COMPANY	
DATE	1954
PROJECT	WATER SUPPLY
BY	ENGINEER
CHECKED BY	ENGINEER
APPROVED BY	ENGINEER
SCALE	AS SHOWN



(To be inserted by Utility)

Issued By \_\_\_\_\_  
Robert M. Berry  
President

Date Filed \_\_\_\_\_  
Effective Date \_\_\_\_\_  
Resolution No. \_\_\_\_\_

YERBA BUENA WATER COMPANY'S  
WATER SUPPLY SYSTEM  
VENTURA COUNTY





Yerba Buena Water Company  
List of Advice Letters filed with the CPUC

Advice Letter Number	Decision or Resolution	Date	Commission Action
1 - 11			
12	83-06-065	8/9/1983	Rule Update
13	84-10-045	4/21/1987	Revise Map
14		6/8/1987	Rule Update
15	R-W-2638	3/10/1981	Bad Check charge
16	W-3477	1/9/1990	Rule #16
17	93-04-028	6/7/1993	Revise service area
18	W-3770	7/23/1993	Rule Update
19	W-4035	6/18/1997	Rule 9 and Rule 11
20			
21		12/23/1997	Add 3" meter
22	92-03-093	3/20/1998	1996 CPI
23	W-4110	10/28/1998	Facilities Fee
24	92-03-093	12/29/1998	1997 CPI
25	W-4197	7/5/2000	1999 GRC
26		10/28/2003	Rejected
27	92-03-093	11/7/2003	2002 CPI
28	W-4482	7/8/2004	loan approval
29			Service Area Map
30	92-03-093	12/29/2004	2003 CPI
31			Service Area Map
	D.05-03-008	3/17/2005	Change of Ownership
32			Skipped over
33	W-4597	5/10/2006	loan approval
34	W-4328	8/24/2006	Surcharge approval
35	92-03-093	9/30/2006	2005 CPI
36	W-4631	1/29/2007	Interim GRC
37	W-4631	5/15/2007	2007 GRC
38		12/12/2007	Map Correction
39	92-03-093	7/20/2010	2009 CPI
40	W-4868	2/24/2011	2010 CPI
41	W-4868	5/6/2011	Rule Update
42	W-4868	9/22/2011	Interim Recovery 2010
43		6/24/2014	Remove Surcharge
44	M-4828	12/28/2015	UF Change
45-A	W-5070	6/30/2016	2016 GRC
46			Skipped over
47	M-4832	12/22/2017	UF Update
48	92-03-093	12/22/2017	2016 CPI
49	92-03-093	7/26/2018	2017 CPI
50	CSD-05	8/30/2018	Billing Statement Language Update
51	M-4839	12/28/2018	UF change
52	92-03-093	1/10/2020	2018 CPI
53	SB 998	2/7/2020	Rules Update
54	M-4841	9/25/2020	UF Update
55	92-03-093	11/24/2020	CPI
56	W-5238	12/4/2020	Long Term Debt
57	92-03-093	11/2/2022	2021 CPI
58	M-4866	1/27/2023	UF Change
59	92-03-093	5/26/2023	2022 CPI
60		Pending	2024 GRC



CALIFORNIA PUBLIC UTILITIES COMMISSION  
UTILITIES DIVISION

**DETERMINATION  
OF  
STRAIGHT-LINE REMAINING LIFE  
DEPRECIATION ACCRUALS**

**STANDARD PRACTICE U-4**

SAN FRANCISCO, CALIFORNIA

Revised January 3, 1961

**YERBA BUENA WATER COMPANY**  
**DEPRECIATION RATE CALCULATION**  
**THRU 12/31/22**

ACCOUNT NUMBER (A)	DESCRIPTION (B)	GROSS PLANT 12/31/2022 (C)	ESTIMATED SALVAGE (D)	DEPN RESERVE 12/31/2022 (E)	NET BALANCE 12/31/2022 (F)=(C)-(E)	AVERAGE SERVICE LIFE (G)	PROBABLE SERVICE LIFE (H)	AVERAGE LIFE (I)	REMAINING LIFE (J)	ANNUAL ACCRUAL (F)/(J) (K)	ANNUAL RATE % (L)
304	STRUCTURES	14,158	0	1,734	12,424	40			27	460	3.25%
307	WELLS	696,233	0	280,803	415,430	30			25	16,617	2.39%
317	OTHER WATER SOURCE	206	0	206	0	40			4	0	0.00%
311	PUMPING EQUIP	200,661	0	89,310	111,351	15			13	8,565	4.27%
320	WATER TREATMENT PLANT	6,147	0	1,933	4,214	20			14	301	4.90%
330	RES., TANKS & STNDPIPES	101,390	0	67,586	33,804	40			24	1,409	1.39%
331	MAINS	413,392	0	267,762	145,630	40			25	5,825	1.41%
333	SERVICES	24,511	0	13,924	10,587	20			11	962	3.92%
334	METERS	37,284	0	34,884	2,400	20			3	800	2.15%
335	HYDRANTS	18,935	0	5,627	13,308	40			25	532	2.81%
339	OTHER EQUIP	66,801	0	66,801	0	10			1	0	0.00%
340	OFFICE FURN & EQUIP	6,341	0	6,341	0	10			1	0	0.00%
341	TRANSPORTATION EQUIP	0	0	0	0	10					
	TOTAL	1,586,059	0	836,911	749,148					35,471	
301	ORGANIZATION	0		0	0						
303	LAND	2,237			2,237						
	GRAND TOTAL	1,588,296	0	836,911	751,385						2.24%





YERBA BUENA WATER COMPANY, INC.  
PLANT AGING SCHEDULE

LAST FULL YEAR

2022

<b>STRUCTURES</b>
<b>304</b>

YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	
2022	0.5				29.5	-	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2021	1.5				28.5	-	B. PORTION SURVIVING AND REMAINING LIFE TAKEN FROM
2020	2.5				27.5	-	SELECTED SURVIVOR CURVE OF:
2019	3.5			14,158	26.6	376,603	SOLUTION #
2018	4.5				25.6	-	TYPE: IOWA S1
2017	5.5				24.7	-	TOTAL SERVICE LIFE OF ORIGINAL GROUP =A.S.L.= 30 YRS
2016	6.5				23.8	-	C. IF AGE DATA AVAIL. OMIT COLS. (2)&(3) AND ENTER DIRECTLY IN COL. (4). IF AGE DISTRIBUTION NOT AVAILABLE, COL (4) MAY BE TAKEN AS COL (2)*(3).
2015	7.5				23.0	-	D. COMPOSITE REMAINING LIFE =
2014	8.5				22.1	-	TOTAL COL (6)/
2013	9.5				21.3	-	TOTAL COL (4)
2012	10.5				20.6	-	= 26.60
2011	11.5				19.8	-	E. USE: 27
2010	12.5				19.1	-	F. ACTUAL PLANT BALANCE (IF DIFF FROM TOTAL OF COL. (4):
2009	13.5				18.4	-	
2008	14.5				17.7	-	
2007	15.5				17.1	-	
2006	16.5				16.4	-	
2005	17.5				15.8	-	
2004	18.5				15.3	-	
2003	19.5				14.7	-	
2002	20.5				14.1	-	
2001	21.5				13.6	-	
2000	22.5				13.1	-	
1999	23.5				12.6	-	
1998	24.5				12.1	-	
1997	25.5				11.6	-	
1996	26.5				11.2	-	
1995	27.5				10.7	-	
1994	28.5				10.3	-	
1993	29.5				9.9	-	
1992	30.5				9.4	-	
PRIOR					9.0	-	
<b>TOTALS</b>				<b>14,158</b>		<b>376,603</b>	

YERBA BUENA WATER COMPANY, INC.  
 PLANT AGING SCHEDULE

**WELLS  
307**

YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2022	0.5				29.5	-	B. PORTION SURVIVING AND REMAINING LIFE TAKEN FROM SELECTED SURVIVOR
2021	1.5			1,531	28.5	43,634	CURVE OF:
2020	2.5				27.5	-	SOLUTION #
2019	3.5				26.6	-	TYPE: IOWA S1
2018	4.5				25.6	-	TOTAL SERVICE LIFE OF ORIGINAL GROUP =A.S.L.= 30 YRS
2017	5.5				24.7	-	
2016	6.5				23.8	-	
2015	7.5			303,748	23.0	6,986,204	
2014	8.5				22.1	-	
2013	9.5				21.3	-	
2012	10.5			171,923	20.6	3,541,614	
2011	11.5				19.8	-	C. IF AGE DATA AVAIL. OMIT COLS. (2)&(3) AND ENTER DIRECTLY IN COL. (4). IF AGE DISTRIBUTION NOT AVAILABLE, COL (4) MAY BE TAKEN AS COL (2)*(3).
2010	12.5				19.1	-	
2009	13.5				18.4	-	
2008	14.5				17.7	-	
2007	15.5				17.1	-	
2006	16.5			106,121	16.4	1,740,384	
2005	17.5				15.8	-	
2004	18.5				15.3	-	
2003	19.5				14.7	-	
2002	20.5			65,691	14.1	926,243	D. COMPOSITE REMAINING LIFE =
2001	21.5				13.6	-	TOTAL COL (6)/
2000	22.5				13.1	-	TOTAL COL (4)
1999	23.5				12.6	-	=
1998	24.5				12.1	-	19.62
1997	25.5				11.6	-	
1996	26.5				11.2	-	E. USE:
1995	27.5				10.7	-	25
1994	28.5				10.3	-	F. ACTUAL PLANT BALANCE (IF DIFF FROM TOTAL OF COL. (4):
1993	29.5				9.9	-	
1992	30.5				9.4	-	
PRIOR				47,219	9.0	424,971	
TOTALS				696,233		13,663,050	



YERBA BUENA WATER COMPANY, INC.  
 PLANT AGING SCHEDULE

<b>PUMPING EQUIPMENT</b>
<b>311</b>

YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2022	0.5				19.5	-	B. PORTION SURVIVING
2021	1.5			27,764	18.5	513,634	AND REMAINING
2020	2.5				17.6	-	LIFE TAKEN FROM
2019	3.5			102,798	16.6	1,706,447	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			47,616	7.1	338,074	AS COL (2)*(3).
2003	19.5				6.6	-	
2002	20.5				6.2	-	D. COMPOSITE REMAINING
2001	21.5				5.8	-	LIFE =
2000	22.5				5.4	-	TOTAL COL (6)/
1999	23.5				5.1	-	TOTAL COL (4)
1998	24.5				4.7	-	=
1997	25.5				4.3	-	12.92
1996	26.5				4.0	-	E. USE:
1995	27.5				3.7	-	13
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				22,483	1.5	33,725	COL. (4):
TOTALS				200,661		2,591,879	

YERBA BUENA WATER COMPANY, INC.  
 PLANT AGING SCHEDULE

<b>OTHER WATER          SOURCE PLANT          317</b>
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YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	
2022	0.5				24.5	-	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2021	1.5				23.6	-	B. PORTION SURVIVING 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				17.7	-	OF ORIGINAL GROUP
2013	9.5				16.9	-	=A.S.L.= 25 YRS
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				11.8	-	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. COMPOSITE 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	-	=
1997	25.5				6.7	-	4.30
1996	26.5				6.2	-	
1995	27.5				5.8	-	E. USE:
1994	28.5				5.4	-	4
1993	29.5				5.0	-	F. ACTUAL PLANT
1992	30.5				4.7	-	BALANCE (IF DIFF
PRIOR				206	4.3	886	FROM TOTAL OF
TOTALS				206		886	COL. (4):

<b>WATER TREATMENT PLANT 320</b>
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YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	
2022	0.5				19.5	-	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2021	1.5				18.7	-	B. PORTION SURVIVING AND REMAINING LIFE TAKEN FROM SELECTED SURVIVOR CURVE OF: SOLUTION #
2020	2.5				17.8	-	TYPE: IOWA R2
2019	3.5			5,066	16.9	85,615	TOTAL SERVICE LIFE OF ORIGINAL GROUP =A.S.L.= 20 YRS
2018	4.5				16.1	-	
2017	5.5				15.2	-	
2016	6.5				14.4	-	
2015	7.5				13.6	-	
2014	8.5				12.8	-	
2013	9.5				12.1	-	
2012	10.5				11.3	-	
2011	11.5				10.6	-	C. IF AGE DATA AVAIL. OMIT COLS. (2)&(3) AND ENTER DIRECTLY IN COL. (4). IF AGE DISTRIBUTION NOT AVAILABLE, COL (4) MAY BE TAKEN AS COL (2)*(3).
2010	12.5				9.9	-	
2009	13.5				9.2	-	
2008	14.5				8.6	-	
2007	15.5				8.0	-	
2006	16.5				7.4	-	
2005	17.5				6.8	-	
2004	18.5				6.3	-	
2003	19.5				5.8	-	
2002	20.5				5.6	-	D. COMPOSITE REMAINING LIFE =
2001	21.5				4.9	-	TOTAL COL (6)/
2000	22.5				4.4	-	TOTAL COL (4)
1999	23.5				4.1	-	=
1998	24.5				3.7	-	14.21
1997	25.5				3.4	-	
1996	26.5				3.0	-	E. USE: 14
1995	27.5				2.7	-	
1994	28.5				2.4	-	
1993	29.5				2.1	-	F. ACTUAL PLANT BALANCE (IF DIFF FROM TOTAL OF COL. (4):
1992	30.5				1.8	-	
PRIOR				1,081	1.6	1,730	
TOTALS				6,147		87,345	

YERBA BUENA WATER COMPANY, INC.  
 PLANT AGING SCHEDULE

<b>RESERVOIRS          TANKS AND STANDPIPES          330</b>
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YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2022	0.5				39.5	-	B. PORTION SURVIVING AND REMAINING LIFE TAKEN FROM SELECTED SURVIVOR CURVE OF:
2021	1.5				38.7	-	SOLUTION #
2020	2.5				37.7	-	TYPE: IOWA R2
2019	3.5				36.8	-	TOTAL SERVICE LIFE OF ORIGINAL GROUP
2018	4.5				36.0	-	=A.S.L.= 40 YRS
2017	5.5				35.1	-	
2016	6.5				34.2	-	
2015	7.5				33.4	-	
2014	8.5				32.6	-	
2013	9.5			51,245	31.7	1,624,467	
2012	10.5				30.8	-	
2011	11.5				30.0	-	C. IF AGE DATA AVAIL. OMIT COLS. (2)&(3) AND ENTER DIRECTLY IN COL. (4). IF AGE DISTRIBUTION NOT AVAILABLE, COL (4) MAY BE TAKEN AS COL (2)*(3).
2010	12.5				29.2	-	
2009	13.5				28.4	-	
2008	14.5			4,000	27.6	110,400	
2007	15.5				26.8	-	
2006	16.5				26.0	-	
2005	17.5				25.3	-	
2004	18.5				24.5	-	
2003	19.5				23.8	-	
2002	20.5				23.0	-	D. COMPOSITE REMAINING LIFE =
2001	21.5				22.3	-	TOTAL COL (6)/
2000	22.5				21.6	-	TOTAL COL (4)
1999	23.5				20.9	-	=
1998	24.5				20.2	-	24.21
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 BALANCE (IF DIFF FROM TOTAL OF COL. (4):
1993	29.5				16.9	-	
1992	30.5				16.3	-	
PRIOR				46,145	15.6	719,862	
TOTALS				101,390		2,454,729	

YERBA BUENA WATER COMPANY, INC.  
PLANT AGING SCHEDULE

**WATER MAINS**  
**331**

YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2022	0.5			38,810	39.5	1,532,995	B. PORTION SURVIVING AND REMAINING LIFE TAKEN FROM SELECTED SURVIVOR CURVE OF:
2021	1.5				38.7	-	SOLUTION #
2020	2.5				37.7	-	TYPE: IOWA R2
2019	3.5			44,373	36.8	1,632,926	TOTAL SERVICE LIFE OF ORIGINAL GROUP =A.S.L.= 40 YRS
2018	4.5				36.0	-	
2017	5.5			10,375	35.1	364,163	
2016	6.5				34.2	-	
2015	7.5				33.4	-	
2014	8.5				32.6	-	
2013	9.5				31.7	-	
2012	10.5				30.8	-	
2011	11.5				30.0	-	C. IF AGE DATA AVAIL. OMIT COLS. (2)&(3) AND ENTER DIRECTLY IN COL. (4). IF AGE DISTRIBUTION NOT AVAILABLE, COL (4) MAY BE TAKEN AS COL (2)*(3).
2010	12.5				29.2	-	
2009	13.5				28.4	-	
2008	14.5				27.6	-	
2007	15.5			29,968	26.8	803,142	
2006	16.5			10,319	26.0	268,294	
2005	17.5			144,465	25.3	3,654,965	
2004	18.5				24.5	-	
2003	19.5				23.8	-	
2002	20.5				23.0	-	D. COMPOSITE REMAINING LIFE =
2001	21.5				22.3	-	TOTAL COL (6)/
2000	22.5				21.6	-	TOTAL COL (4)
1999	23.5				20.9	-	=
1998	24.5				20.2	-	25.07
1997	25.5				19.5	-	
1996	26.5				18.8	-	E. USE: 25
1995	27.5				18.1	-	
1994	28.5				17.5	-	F. ACTUAL PLANT BALANCE (IF DIFF FROM TOTAL OF COL. (4):
1993	29.5				16.9	-	
1992	30.5				16.3	-	
PRIOR				135,082	15.6	2,107,279	
TOTALS				413,392		10,363,764	

YERBA BUENA WATER COMPANY, INC.  
 PLANT AGING SCHEDULE

**SERVICES AND  
 METER INSTALLATIONS  
 333**

YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2022	0.5				19.5	-	B. PORTION SURVIVING AND REMAINING LIFE TAKEN FROM SELECTED SURVIVOR CURVE OF:
2021	1.5				18.5	-	SOLUTION #
2020	2.5				17.6	-	TYPE: IOWA R3
2019	3.5				16.6	-	TOTAL SERVICE LIFE OF ORIGINAL GROUP =A.S.L.= 20 YRS
2018	4.5			15,644	15.7	245,611	
2017	5.5				14.9	-	
2016	6.5				14.1	-	
2015	7.5				13.3	-	
2014	8.5				12.6	-	
2013	9.5				11.9	-	
2012	10.5				11.3	-	
2011	11.5				10.7	-	C. IF AGE DATA AVAIL. OMIT COLS. (2)&(3) AND ENTER DIRECTLY IN COL. (4). IF AGE DISTRIBUTION NOT AVAILABLE, COL (4) MAY BE TAKEN AS COL (2)*(3).
2010	12.5				10.1	-	
2009	13.5				9.5	-	
2008	14.5				9.0	-	
2007	15.5				8.5	-	
2006	16.5				8.0	-	
2005	17.5				7.5	-	
2004	18.5				7.1	-	
2003	19.5				6.6	-	
2002	20.5				6.2	-	D. COMPOSITE REMAINING LIFE =
2001	21.5				5.8	-	TOTAL COL (6)/
2000	22.5				5.4	-	TOTAL COL (4)
1999	23.5				5.1	-	=
1998	24.5				4.7	-	10.56
1997	25.5				4.3	-	
1996	26.5				4.0	-	E. USE:
1995	27.5				3.7	-	11
1994	28.5				3.3	-	
1993	29.5				3.0	-	F. ACTUAL PLANT BALANCE (IF DIFF FROM TOTAL OF COL. (4):
1992	30.5				2.7	-	
PRIOR				8,867	1.5	13,301	
TOTALS				24,511		258,911	

YERBA BUENA WATER COMPANY, INC.  
 PLANT AGING SCHEDULE

<b>METERS 334</b>
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YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2022	0.5				19.5	-	B. PORTION SURVIVING
2021	1.5				18.5	-	AND REMAINING
2020	2.5				17.6	-	LIFE TAKEN FROM
2019	3.5				16.6	-	SELECTED SURVIVOR
2018	4.5				15.7	-	CURVE OF:
2017	5.5				14.7	-	SOLUTION #
2016	6.5				13.8	-	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				10.3	-	
2011	11.5				9.5	-	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			2,048	6.6	13,517	AGE DISTRIBUTION
2006	16.5			1,121	6.0	6,726	NOT AVAILABLE, COL
2005	17.5			9,675	5.4	52,245	(4) MAY BE TAKEN
2004	18.5				4.8	-	AS COL (2)*(3).
2003	19.5			5,843	4.3	25,125	
2002	20.5				3.8	-	D. COMPOSITE 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	-	=
1997	25.5				2.1	-	
1996	26.5				1.8	-	E. USE:
1995	27.5				1.6	-	
1994	28.5				1.3	-	F. ACTUAL PLANT
1993	29.5				1.4	-	BALANCE (IF DIFF
1992	30.5				0.8	-	FROM TOTAL OF
PRIOR				18,597	0.5	9,299	COL. (4):
TOTALS				37,284		106,911	

YERBA BUENA WATER COMPANY, INC.  
 PLANT AGING SCHEDULE

<b>HYDRANTS 335</b>
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YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2022	0.5				39.5	-	B. PORTION SURVIVING
2021	1.5				38.7	-	AND REMAINING
2020	2.5				37.7	-	LIFE TAKEN FROM
2019	3.5				36.8	-	SELECTED SURVIVOR
2018	4.5				36.0	-	CURVE OF:
2017	5.5				35.1	-	SOLUTION #
2016	6.5				34.2	-	TYPE: IOWA R2
2015	7.5				33.4	-	TOTAL SERVICE LIFE
2014	8.5				32.6	-	OF ORIGINAL GROUP
2013	9.5				31.7	-	=A.S.L.= 40 YRS
2012	10.5				30.8	-	
2011	11.5				30.0	-	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			14,621	25.3	369,911	(4) MAY BE TAKEN
2004	18.5			4,314	24.5	105,693	AS COL (2)*(3).
2003	19.5				23.8	-	
2002	20.5				23.0	-	D. COMPOSITE REMAINING
2001	21.5				22.3	-	LIFE =
2000	22.5				21.6	-	TOTAL COL (6)/
1999	23.5				20.9	-	TOTAL COL (4)
1998	24.5				20.2	-	=
1997	25.5				19.5	-	
1996	26.5				18.8	-	E. USE:
1995	27.5				18.1	-	
1994	28.5				17.5	-	F. ACTUAL PLANT
1993	29.5				16.9	-	BALANCE (IF DIFF
1992	30.5				16.3	-	FROM TOTAL OF
PRIOR					15.6	-	COL. (4):
TOTALS				18,935		475,604	



YERBA BUENA WATER COMPANY, INC.  
PLANT AGING SCHEDULE

<b>OTHER EQUIPMENT</b>
<b>339</b>

YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2022	0.5				9.5	-	B. PORTION SURVIVING
2021	1.5				8.5	-	AND REMAINING
2020	2.5				7.5	-	LIFE TAKEN FROM
2019	3.5				6.5	-	SELECTED SURVIVOR
2018	4.5			1,925	5.5	10,588	CURVE OF:
2017	5.5				4.5	-	SOLUTION #
2016	6.5				3.5	-	TYPE: IOWA S5
2015	7.5				2.5	-	TOTAL SERVICE LIFE
2014	8.5				1.8	-	OF ORIGINAL GROUP
2013	9.5				1.2	-	=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			62,198	0.0	-	(4) MAY BE TAKEN
2004	18.5				0.0	-	AS COL (2)*(3).
2003	19.5				0.0	-	
2002	20.5				0.0	-	D. COMPOSITE REMAINING
2001	21.5				0.0	-	LIFE =
2000	22.5				0.0	-	TOTAL COL (6)/
1999	23.5				0.0	-	TOTAL COL (4)
1998	24.5				0.0	-	=
1997	25.5				0.0	-	0.16
1996	26.5				0.0	-	E. USE:
1995	27.5				0.0	-	1
1994	28.5				0.0	-	F. ACTUAL PLANT
1993	29.5				0.0	-	BALANCE (IF DIFF
1992	30.5				0.0	-	FROM TOTAL OF
PRIOR				2,678	0.0	-	COL. (4):
TOTALS				66,801		10,588	

YERBA BUENA WATER COMPANY, INC.  
 PLANT AGING SCHEDULE

<b>OFFICE FURNITURE          AND EQUIPMENT          340</b>
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YEAR PLACED IN SERV	AGE IN YEARS	GROSS ADDITIONS	PORTION SURVIVING	PLANT SURVIVING 12/31/2015	REMAINING LIFE (YEARS)	FUTURE DOLLAR YEARS	NOTES:
(0)	(1)	(2) NOTE A	(3) NOTE B	(4) NOTE C	(5) NOTE D	(6)=(4)*(5)	
2022	0.5				9.5	-	A. GROSS ADDITIONS TAKEN FROM SEE NOTE C
2021	1.5				8.5	-	B. PORTION SURVIVING AND REMAINING
2020	2.5				7.5	-	LIFE TAKEN FROM
2019	3.5				6.5	-	SELECTED SURVIVOR
2018	4.5				5.5	-	CURVE OF:
2017	5.5				4.5	-	SOLUTION #
2016	6.5				3.5	-	TYPE: IOWA S5
2015	7.5				2.5	-	TOTAL SERVICE LIFE
2014	8.5				1.8	-	OF ORIGINAL GROUP
2013	9.5				1.2	-	=A.S.L.= 10 YRS
2012	10.5				0.9	-	
2011	11.5				0.7	-	C. IF AGE DATA AVAIL.
2010	12.5				0.6	-	OMIT COLS. (2)&(3)
2009	13.5				0.5	-	AND ENTER DIRECTLY
2008	14.5					-	IN COL. (4). IF
2007	15.5					-	AGE DISTRIBUTION
2006	16.5					-	NOT AVAILABLE, COL
2005	17.5					-	(4) MAY BE TAKEN
2004	18.5					-	AS COL (2)*(3).
2003	19.5					-	
2002	20.5					-	D. COMPOSITE REMAINING
2001	21.5					-	LIFE =
2000	22.5					-	TOTAL COL (6)/
1999	23.5					-	TOTAL COL (4)
1998	24.5					-	=
1997	25.5					-	0.00
1996	26.5					-	E. USE:
1995	27.5					-	1
1994	28.5					-	F. ACTUAL PLANT
1993	29.5					-	BALANCE (IF DIFF
1992	30.5					-	FROM TOTAL OF
PRIOR				6,341		-	COL. (4):
TOTALS				6,341		-	



SEE APPENDIX 1 FOR PLANT SCHEDULES

TEST YEAR PLANT ADDITIONS NOT YET DETERMINED







**CUSTOMER NOTICE NOT YET FINALIZED**





**PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA**

**WATER DIVISION  
Water and Sewer Advisory Branch**

**RESOLUTION W-5118  
November 10, 2016**

**RESOLUTION**

**(RES. W-5118) YERBA BUENA WATER COMPANY. ORDER  
AUTHORIZING A GENERAL RATE INCREASE  
PRODUCING AN ADDITIONAL ANNUAL REVENUE OF  
\$85,376 OR 28.72%, FOR TEST YEAR 2016 TO BE PAID BY  
THE RATEPAYERS.**

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**SUMMARY**

By Advice Letter 45, filed on June 27, 2016, Yerba Buena Water Company (YBWC) seeks a general rate increase in annual revenues of \$92,549, or 31.14%, to recover increased operating expenses and utility plant investments.

This Resolution grants YBWC an increase in gross annual revenues of \$85,376 or 28.72% for Test Year (TY) 2016, which is estimated to provide a Rate of Margin of 22.75%.

**BACKGROUND**

YBWC is a Class D investor-owned water utility with 245 service connections. YBWC's service area is located approximately 15 miles north of Malibu in Ventura County. YBWC's water system has five active water wells (numbered 5, 6, 7, 8, and 9) with an estimated combined capacity of 1,095 gallons per minute and two storage tanks with a total capacity of 255,000 gallons. YBWC has adequate source and storage capacity to meet its maximum day demand.<sup>1</sup> YBWC's water distribution system consists of approximately 15,475 feet of mains ranging from 4- to 8-inches in diameter.

YBWC has requested authority under General Order (GO.) 96-B, Water Industry Rule 7.3.3(5), and Section 454 of the Public Utilities Code to increase its water rates by \$92,549 or 31.14% for TY 2016 estimated to produce a Rate of Margin (ROM) of 22.75%.

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<sup>1</sup> State Water Resources Control Board's Division of Drinking Water March 8, 2016 Sanitary Survey Report.

YBWC's last general rate case (GRC) was granted on February 24, 2011 by Commission Resolution (Res.) W-4868 which authorized a rate increase in revenues of \$73,489 or 33.42% for TY 2010. YBWC's present rates were adopted by Res. W-4868 which went into effect on May 12, 2011.

## **NOTICE AND PROTESTS**

In accordance with GO. 96-B, YBWC served a copy of the Advice Letter (AL) 45 to its service list on July 24, 2016, and a notice of the proposed rate increase was mailed to each customer and to the general service list on July 31, 2016.

Two customer letters questioning the magnitude of the rate increase were timely received, and the utility replied. An informal public participation meeting was held on August 25, 2016, at the Ventura County Fire Station 56, located in YBWC's service area. The meeting started at 6:30 PM and four customers attended the meeting. Staff from the Water Division (WD) provided an overview of the Commission's GRC process for Class B, C, and D water utilities,<sup>2</sup> and YBWC provided an overview of its rate increase request and also explained the reasons for the proposed rate increase. Customers primarily asked clarifying questions regarding the company's expenses and the utility operations. The WD staff and the YBWC representatives answered the customers' questions until approximately 8:00 PM.

## **DISCUSSION**

The WD made an independent analysis of YBWC's rate increase request. Appendix A provides YBWC's and the WD's estimated Summary of Earnings (SOE) at present, requested and recommended rates. YBWC was informed of the WD's differing views of revenues, expenses, and rate base and the company agrees with the WD's findings.

### **Operating Expenses**

The WD reviewed operating revenue and expenses including employee labor, materials, contract work, transportation expenses, other volume related expenses, office

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<sup>2</sup> As defined in General order 96-B Water Industry Rules Section 1.2., Class B, C, and D investor-owned water utilities serve 2,001 through 10,000, 501 through 2,000, and less than 500 service connections, respectively.

**WD**

and management salaries, office supplies and expenses, insurance, general expense, depreciation, and taxes other than income. The WD verified the operating expenses by reviewing supporting documents for substantiation and accuracy, and included the amounts that were deemed reasonable and prudent.

For employee labor, the WD is recommending \$15,000, based on WD's review of YBWC's utility operations and associated expenses. The WD found that YBWC incorrectly booked expenses associated with its employee field operations as professional services. While most of YBWC's water system operations are contracted out, some field water system operations (i.e., supervision of the water system operations and maintenance services) are performed by YBWC's personnel. The WD therefore has allocated \$15,000 towards YBWC's employee labor expenses and adjusted its professional services expense account accordingly. The WD also subtracted an additional \$500 from professional services for expenses the company was unable to substantiate.

The WD's recommended amount for materials (expense account 640) is higher than YBWC's requested amount of \$533 because the WD's recommended amount includes \$2,987 for propane fuel the company uses for its back-up generator which YBWC booked to office supplies and expenses (expense account 681). Accordingly, the WD debited the \$2,987 from YBWC's office supplies expense account.

The WD's recommended amount of \$21,271 for YBWC's other plant maintenance is based on the company's 2015 other plant maintenance expense which the WD found reasonable for a utility the size of YBWC.

The WD's recommended amount of \$43,200 for management salaries is based on the level of responsibilities for the current utility operations and the manager's current salary which WD found reasonable for a utility the size of YBWC.

The WD's recommended amount for office service and rentals (expense account 678) is higher than YBWC's requested amount of \$7,238 because the WD's recommended amount includes \$1,968 for YBWC's phone answering service which the company booked to office supplies and expenses (expense account 681). Accordingly, the WD debited \$1,968 from YBWC's office supplies expense account.

The WD's recommended amount of \$13,642 for office supplies and expenses reflects the WD's account adjustments: 1) \$2,987 for propane fuel now expensed to the materials expense account, 2) \$1,968 for YBWC's answering service now expensed to office

## WD

service and rental expense account, and 3) \$4,927 in office supplies and expenses the company was unable to substantiate.

The WD's recommended amount of \$5,000 for regulatory expense includes \$3,000 for YBWC's GRC preparation expenses and \$2,000 for annual advice letter filings expenses.

Utility Plant and Rate Base

For TY 2016, the WD's analysis of YBWC's rate base estimate included examining utility plant-in-service from the company's last GRC, utility plant additions, materials and supplies, working cash, and depreciation reserve. Based on this examination, the WD concurs with YBWC's rate base calculations for TY 2016; the only difference is a lower working cash amount resulting from a lower recommended amount for operating expenses. YBWC's and the WD's rate base estimates for TY 2016 are provided in Appendix A of this resolution.

Rate of Return

In accordance with Commission ratemaking policies adopted for Class C and D water utilities by Decision (D.) 92-03-09, two rate of return methods can be used for ratemaking, the Rate of Return (ROR) and ROM.<sup>3</sup> D. 92-03-09 directs the WD to calculate the company's rates and revenue requirement using both of these methods and to recommend the ratemaking method resulting in the greater return.<sup>4</sup> YBWC's rate increase request was based on a ROM of 22.75%. In this instance, the WD determined that the ROM method produced the higher revenue requirement. The WD's current recommended ROM for Class D water utilities is 22.75%.<sup>5</sup> Using a ROM of 22.75%, the WD calculates a revenue requirement of \$382,600 for TY 2016. By comparison, the revenue requirement would be \$376,600 using the recommended ROR

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<sup>3</sup>The revenue requirement and rates under the ROR method are based on company's rate base and under the ROM method the revenue requirement is based on the company's overall expenses which include operating and maintenance and depreciation expenses and other taxes, and an operating margin percentage.

<sup>4</sup>D. 92-03-093, Ordering Paragraph 8.

<sup>5</sup>Division of Water and Audits' March 28, 2016 memorandum on the recommended Rates of Return and Rates of Margin for Class C and D Water Utilities:  
<http://www.cpuc.ca.gov/General.aspx?id=1404>.

of 11.20% for Class D water utilities. Therefore, the WD recommends that the ROM method be used for YBWC's TY 2016 GRC.

Rates and Rate Design

YBWC's rate structure consists of one rate schedule: Schedule No. 1, General Metered Service. At the recommended ROM, the increase in revenues will be \$85,376 or 28.72% for TY 2016. The rates proposed by the WD are shown in Appendix B. At the recommended rates for TY 2016, a monthly customer's bill for a customer with a 3/4-inch meter size service connection with an average water consumption of 15 Ccf will increase from \$58.14 to \$77.66 or 33.57%. A comparison of customer bills at present and recommended rates is provided in Appendix C of this resolution.

COMPLIANCE

YBWC has no outstanding compliance orders and has been filing annual reports as required. YBWC is in compliance with the State Water Resources Control Board's (SWRCB) Division of Drinking Water applicable water quality standards and regulations for safe drinking water.

UTILITY SAFETY

Safety for water utilities considers a number of factors such as water quality, system design, operation and maintenance, and service. One of the highest safety priorities for the Commission is ensuring that water utilities serving water for human consumption provide water that is not harmful or dangerous to health. As previously noted, YBWC is in compliance with the SWRCB's applicable water quality standards for safe drinking water. The SWRCB in its March 8, 2016 updated domestic water supply permit for YBWC's water system also determined that the design and construction of YBWC's water system complies with the California Water Works Standards and all other applicable regulations, and that the company has demonstrated adequate technical, managerial, and financial capacity to reliably operate the water system.<sup>6</sup> For these reasons, the WD finds that YBWC is operating and maintaining its water system in a manner that provides safe and reliable water service for its customers.

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<sup>6</sup> SWRCB Domestic Water Supply Permit #: 04-06-16P-001.

### COMMENTS

Public Utilities Code section 311(g)(1) requires that a proposed resolution be served on all parties, and be subject to a public review and comment period of 30 days or more, prior to a vote of the Commission on the resolution.

Accordingly, this proposed resolution was mailed to the utility and its service list, and made available for public comment on October 7, 2016.

No comments were received.

### FINDINGS

1. The Summary of Earnings (Appendix A) recommended by the Water Division (WD) is reasonable and should be adopted.
2. The rates recommended by the WD (Appendix B) are reasonable and should be adopted.
3. The quantities (Appendix D) used to develop the WD's recommendations are reasonable and should be adopted.
4. The water rate increase authorized herein is justified and the resulting rates are just and reasonable.
5. The water served by Yerba Buena Water Company meets all applicable primary water quality standards set forth by the State Water Resources Control Board, Division of Drinking Water.
6. Yerba Buena Water Company should be allowed to file a supplement to Advice Letter No. 45 to incorporate the revised rate schedule (Appendix B) and to concurrently cancel its presently effective Rate Schedule.

**THEREFORE, IT IS ORDERED THAT:**

1. Authority is granted under Public Utilities Code Section 454 for Yerba Buena Water Company to file a supplemental Advice Letter with the revised rate schedule attached to this Resolution as Appendix B, and concurrently cancel its presently effective rate Schedule: Schedule No. 1, General Metered Service. The effective date of the revised schedules shall be five days after the date of filing.

This Resolution is effective today.

I certify that the foregoing resolution was duly introduced, passed, and adopted at a conference of the Public Utilities Commission of the State of California held November 10, 2016; the following Commissioners voting favorably thereon:

/s/ TIMOTHY J. SULLIVAN

TIMOTHY J. SULLIVAN  
Executive Director

MICHAEL PICKER  
President

MICHEL PETER FLORIO  
CATHERINE J.K. SANDOVAL  
CARLA J. PETERMAN  
LIANE M. RANDOLPH  
Commissioners



**APPENDIX A**  
**Yerba Buena Water Company**  
**Summary of Earnings**  
**Test Year 2016**

	<u>YBWC</u>		<u>Water Division</u>	
	Present Rates	Requested Rates	Present Rates	Recommended Rates
<b>Operating Revenues</b>				
Metered	\$ 297,224	\$ 389,773	\$ 297,224	\$ 382,600
<b>Total Revenue</b>	<b>\$ 297,224</b>	<b>\$ 389,773</b>	<b>\$ 297,224</b>	<b>\$ 382,600</b>
<b>Operating Expenses</b>				
610 Purchased Water	\$ -	\$ -	\$ -	\$ -
615 Purchased Power	\$ 20,829	\$ 20,829	\$ 20,829	\$ 20,829
618 Other Volume Related Expenses	\$ 13,974	\$ 13,974	\$ 13,974	\$ 13,974
630 Employee Labor	\$ -	\$ -	\$ 15,000	\$ 15,000
640 Materials	\$ 533	\$ 533	\$ 3,520	\$ 3,520
650 Contract Work	\$ 65,310	\$ 65,310	\$ 65,310	\$ 65,310
660 Transportation Expenses	\$ 5,030	\$ 5,030	\$ 5,030	\$ 5,030
664 Other Plant Maintenance	\$ 21,590	\$ 21,590	\$ 21,271	\$ 21,271
670 Office Salaries	\$ 11,639	\$ 11,639	\$ 11,639	\$ 11,639
671 Management Salaries	\$ 46,968	\$ 46,968	\$ 43,200	\$ 43,200
674 Employee Pensions and Benefits	\$ -	\$ -	\$ -	\$ -
676 Uncollectable Accounts	\$ -	\$ -	\$ -	\$ -
678 Office Services and Rentals	\$ 7,238	\$ 7,238	\$ 9,206	\$ 9,206
681 Office Supplies and Expenses	\$ 21,556	\$ 21,556	\$ 13,642	\$ 13,642
682 Professional Services	\$ 34,500	\$ 34,500	\$ 19,000	\$ 19,000
684 Insurance	\$ 4,689	\$ 4,689	\$ 4,689	\$ 4,689
688 Regulatory Commission Expense	\$ 6,000	\$ 6,000	\$ 5,000	\$ 5,000
689 General Expenses	\$ 999	\$ 999	\$ 999	\$ 999
<b>Subtotal</b>	<b>\$ 260,855</b>	<b>\$ 260,855</b>	<b>\$ 252,309</b>	<b>\$ 252,309</b>
403 Depreciation	\$ 26,575	\$ 26,575	\$ 26,575	\$ 26,575
408 Taxes Other Than Income	\$ 12,906	\$ 12,906	\$ 12,906	\$ 12,906
409 State Income Taxes	\$ 800	\$ 7,906	\$ 800	\$ 8,028
410 Federal Income Taxes	\$ -	\$ 15,971	\$ 695	\$ 16,396
<b>Total Expenses</b>	<b>\$ 301,136</b>	<b>\$ 324,213</b>	<b>\$ 293,285</b>	<b>\$ 316,214</b>
<b>Net Revenue</b>	<b>\$ (3,912)</b>	<b>\$ 65,560</b>	<b>\$ 3,939</b>	<b>\$ 66,386</b>
<b>Rate Base</b>				
Average Plant	\$ 1,339,850	\$ 1,339,850	\$ 1,339,850	\$ 1,339,850
Average Accumulated Depreciation	\$ 604,106	\$ 604,106	\$ 604,106	\$ 604,106
<b>Net Plant</b>	<b>\$ 735,744</b>	<b>\$ 735,744</b>	<b>\$ 735,744</b>	<b>\$ 735,744</b>
<b>Less:</b>				
Advances	\$ -	\$ -	\$ -	\$ -
Contributions in Aid of Construction	\$ 196,505	\$ 196,505	\$ 196,505	\$ 196,505
<b>Plus:</b>				
Construction Work in Progress	\$ -	\$ -	\$ -	\$ -
Working Cash	\$ 21,738	\$ 21,738	\$ 21,026	\$ 21,026
Materials and Supplies	\$ -	\$ -	\$ -	\$ -
<b>Rate Base</b>	<b>\$ 560,977</b>	<b>\$ 560,977</b>	<b>\$ 560,265</b>	<b>\$ 560,265</b>
<b>Rate of Margin</b>		<b>22.75%</b>		<b>22.75%</b>

END OF APPENDIX A

**APPENDIX B**  
**Yerba Buena Water Company**

Schedule No. 1  
GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

In parts of Sections 26 and 27, T. 1S, R. 20W, S.B.B. & M., adjacent to the Pacific Ocean, Ventura County and designated Parcels 1 and 2 on the service area map.

RATES

Quantity Rates:

All water used, per 100 cu. ft \_\_\_\_\_ \$ 2.107 (l)

Monthly Service Charges:

	<u>Per Meter</u> <u>Per Month</u>
For 3/4-inch meter _____	\$ 46.05 (l)
For 1-inch meter _____	115.13 (l)
For 1-1/2-inch meter _____	230.25 (l)
For 2-inch meter _____	368.40 (l)
For 3-inch meter _____	690.75 (l)
For 4-inch meter _____	1,151.25 (l)

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

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth in Schedule No. UF.

**END OF APPENDIX B**

**APPENDIX C**  
**Yerba Buena Water Company**  
**Comparison of Rates**  
**Test Year 2016**

Metered Service				
	<u>Present Rates</u>	<u>Recommended Rates</u>	<u>Percent Increase</u>	
<u>Service Charge Per Meter Size:</u>				
3/4-inch	\$ 38.04	\$ 46.05	21.06%	
1-inch	\$ 95.11	\$ 115.13	21.05%	
1 1/2-inch	\$ 190.21	\$ 230.25	21.05%	
2-inch	\$ 304.34	\$ 368.40	21.05%	
3-inch	\$ 570.63	\$ 690.75	21.05%	
<u>Quantity Charge:</u>				
All water usage, per CCF	\$ 1.340	\$ 2.107	57.24%	
<u>A monthly bill comparison for a customer with a 3/4-inch meter</u>				
<u>Usage per 100 cubic feet (CCF)</u>	<u>Present Rates</u>	<u>Recommended Rates</u>	<u>Amount Increase</u>	<u>Percent Increase</u>
0	\$ 38.04	\$ 46.05	\$ 8.01	21.06%
7	\$ 47.42	\$ 60.80	\$ 13.38	28.21%
Average 15	\$ 58.14	\$ 77.66	\$ 19.52	33.57%
20	\$ 64.84	\$ 88.19	\$ 23.35	36.01%
25	\$ 71.54	\$ 98.73	\$ 27.19	38.00%

END OF APPENDIX C

APPENDIX D

Yerba Buena Water Company  
Adopted Quantities  
Test Year 2016

1.	Purchased Power	\$20,829
	Total kWh	95,472
	Estimated Average Cost Per kWh	\$0.2182
	Energy Provider	Southern California Edison
	Energy Tariff Schedules	TOU-PA-2-B
2.	Water Sales in Ccf	46,533
3.	Metered Service Connections	
	3/4 -inch	167
	1-inch	39
	1 1/2-inch	23
	2-inch	15
	3-inch	<u>1</u>
	Total	245

<u>Tax Calculations</u>	<u>TY 2016</u>
Operating Revenues	\$ 382,600
Operating Expenses	\$ 252,309
Taxes Other than Income	\$ 12,906
Depreciation	\$ 26,575
Taxable Income for State	\$ 90,810
State Taxes	\$ 8,028
Taxable Income for Federal	\$ 82,782
Federal Income Taxes	\$ 16,396

END OF APPENDIX D

Resolution W-5118  
WD

November 10, 2016

**YERBA BUENA WATER COMPANY  
ADVICE LETTER NO. 45  
SERVICE LIST**

Robert Berry  
Yerba Buena Water Co.  
[rberry34@aol.com](mailto:rberry34@aol.com)

Christian L. Aldinger  
Peasley, Aldinger &  
O'bymachow Accountancy  
[chris@paocpas.com](mailto:chris@paocpas.com)

Steve Vanaei  
Los Angeles County Water Works District 29  
23533 W. Civic Center Way  
Malibu, CA 90265

Mr. and Mrs. Felding  
11458 Tongareva St.  
Malibu, CA 90295  
[Tfelding@verizon.net](mailto:Tfelding@verizon.net)

Mr. and Mrs. Boanenfant  
11474 Tongareva St.  
Malibu, CA 90295  
[davebonenfant@aol.com](mailto:davebonenfant@aol.com)

Charles R Craven  
11445 Tongareva St.  
Malibu, CA 90295  
[Cchuker007@yahoo.com](mailto:Cchuker007@yahoo.com)

Fred Ruff  
11434 Tongareva St.  
Malibu, CA 90295  
[FredRuff733@gmail.com](mailto:FredRuff733@gmail.com)



YERBA BUENA WATER COMPANY  
BILL COMPARISON

AS OF 3/21/2024

ASSUMPTIONS:

3/4" meter size using 10 CCF

1" meter size using 30 CCF

	Monthly Meter Charge	Rate per CCF of water	CCF used for month	Bill Total	Monthly Meter Charge	Rate per CCF of water	CCF used for month	Bill Total
Yerba Buena Water Company (present)	\$ 56.15	\$ 2.569	10	\$ 56.15 25.69 <u>\$ 81.84</u>	\$ 140.34	\$ 2.569	30	\$ 140.34 77.07 <u>\$ 217.41</u>
Cal-American Water	\$ 25.95	\$ 5.190 \$ 7.460 \$ 8.560	10	\$ 25.95 51.90 - <u>\$ 77.85</u>	\$ 43.25	\$ 5.190 \$ 7.460 \$ 8.560	11.36 6.68 11.96	\$ 43.25 58.96 49.83 102.38 <u>\$ 254.42</u>
L A County Waterworks Dist No. 29	\$ 45.33	\$ 7.682 \$ -	10 0	\$ 45.33 76.82 - <u>\$ 122.15</u>	\$ 45.32	\$ 7.682 \$ 8.955	20 10	\$ 45.32 153.64 89.55 <u>\$ 288.51</u>
Oak Park Water service (Triunfo)	\$ 36.86	\$ 8.600 \$ 9.660 \$ 11.680	7 3 0	\$ 36.86 60.20 28.98 - <u>\$ 126.04</u>	\$ 58.16	\$ 8.600 \$ 9.660 \$ 11.680	7 21 2	\$ 58.16 60.20 202.86 23.36 <u>\$ 344.58</u>
Yerba Buena Water Company (proposed)	\$ 66.18	\$ 5.791	10	\$ 66.18 57.91 <u>\$ 124.09</u>	\$ 165.45	\$ 5.791	30	\$ 165.45 173.73 <u>\$ 339.18</u>




Meter Size	Monthly Service Charge	Tier	Monthly Use (HCF*)	Quantity Rate C
3/4"	\$36.86	1	0-7 HCF	\$8.60
1"	\$58.16	2	>7-28 HCF	\$9.66
1-1/2"	\$110.70	3	>28 HCF	\$11.68
2"	\$172.99			
3"	\$370.18			
4"	\$660.81			
6"	\$1,460.04			

\*HCF = 100 cubic feet = 748 gallons

\*Typical size for household service.

Christian L Aldinger CPA  
Peasley, Aldinger & O’Bymachow  
An Accountancy Corporation  
16882 Bolsa Chica Street Suite 101  
Huntington Beach CA 92649



Tier	Monthly Use (HCF*)	Quantity 
1	0-7 HCF	\$8.60
2	>7-28 HCF	\$9.66
3	>28 HCF	\$11.68

*\*HCF = 100 cubic feet = 748 gallons*

## Other Service Rates

- RECYCLED WATER RATES** >
- SEWER RATES** >



DISTRICT NO. 29, MALIBU (TIERED WATER RATES)

Effective 01/01/2024

Bill Code	Rate Schedule/Area	Monthly Service Charge	Summer Water Usage Tiers (06/01-11/30)						Winter Water Usage Tier (12/01-05/31)						Quantity Surcharge	Service Surcharges
			Tier 1: Conservation		Tier 2: Normal		Tier 3: Excessive		Tier 1: Conservation		Tier 2: Normal		Tier 3: Excessive			
			Range	Quantity Charge	Range	Quantity Charge	Range	Quantity Charge	Range	Quantity Charge	Range	Quantity Charge	Range	Quantity Charge		
F03	2954 E. Malibu Non-Pumped Zone	\$45,326	0-20	\$7,682	20-50	\$8,955	>50	\$12,758	0-15	\$7,682	15-35	\$8,955	>35	\$12,758	Rule 2-A-160	Rule 2-A-160
F05	2957 E. Malibu Pumped Zone	\$45,326	0-20	\$7,966	20-50	\$9,335	>50	\$13,308	0-15	\$7,966	15-35	\$9,335	>35	\$13,308	(per hcf for Consumption over Serv Chrg Allow)	(per bu/mo)
F07	2960 Topanga Pumped Zone	\$45,326	0-20	\$8,081	20-50	\$9,411	>50	\$13,444	0-15	\$8,081	15-35	\$9,411	>35	\$13,444		
F09	2962 Rancho Topanga	\$45,326	0-20	\$8,081	20-50	\$9,411	>50	\$13,444	0-15	\$8,081	15-35	\$9,411	>35	\$13,444		
I03	2954 E. Malibu Non-Pumped Zone	\$45,326	5-20	\$7,682	20-50	\$8,955	>50	\$12,758	5-15	\$7,682	15-35	\$8,955	>35	\$12,758		
I05	2957 E. Malibu Pumped Zone	\$45,326	5-20	\$7,966	20-50	\$9,335	>50	\$13,308	5-15	\$7,966	15-35	\$9,335	>35	\$13,308		
I07	2960 Topanga Pumped Zone	\$45,326	5-20	\$8,081	20-50	\$9,411	>50	\$13,444	5-15	\$8,081	15-35	\$9,411	>35	\$13,444		
I09	2962 Rancho Topanga	\$45,326	5-20	\$8,081	20-50	\$9,411	>50	\$13,444	5-15	\$8,081	15-35	\$9,411	>35	\$13,444		
W03	2954 E. Malibu Non-Pumped Zone	\$45,326	5-20	\$7,682	20-50	\$8,955	>50	\$12,758	5-15	\$7,682	15-35	\$8,955	>35	\$12,758		
W05	2957 E. Malibu Pumped Zone	\$45,326	5-20	\$7,966	20-50	\$9,335	>50	\$13,308	5-15	\$7,966	15-35	\$9,335	>35	\$13,308		
W07	2960 Topanga Pumped Zone	\$45,326	5-20	\$8,081	20-50	\$9,411	>50	\$13,444	5-15	\$8,081	15-35	\$9,411	>35	\$13,444		
W09	2962 Rancho Topanga	\$45,326	5-20	\$8,081	20-50	\$9,411	>50	\$13,444	5-15	\$8,081	15-35	\$9,411	>35	\$13,444		

Schedule No. SOU-1  
 Southern Division Tariff Area  
GENERAL METERED SERVICES

Sheet 2

SOUTHERN DIVISION TARIFF AREA RATES (Continued):

**Ventura Service Area**

TERRITORY

Portions of Thousand Oaks, Newbury Park, an area adjacent Camarillo, and vicinity, Ventura County.

RATES

**Quantity Rates:**

*85 x 100 = 8500 but 10000  
 ∴ 748 = 11,36 ccf*

*.6939 ÷ 100 = .006939  
 × 748  
 CCF 5.19*

	<u>Base Rate</u> Per 100 gal (CGL)	<u>Purchased Water</u> Per 100 gal (CGL)	<u>Total Base Rate</u> Per 100 gal (CGL)	
<b>Residential Customers:</b>				
For the first 85.0 CGL	\$0.5404	\$0.1534	\$0.6939	(R)
For next 50.0 CGL <i>6.48</i>	\$0.7769	\$0.2206	\$0.9974	→ 7.46
For next 163.0 CGL <i>21.79</i>	\$0.8917	\$0.2532	\$1.1449	→ 8.56
For all water delivered over 298.0 CGL	\$1.0018	\$0.2844	\$1.2863	
<b>All Other Customers:</b>				
For all water delivered, per CGL	\$0.6755	\$0.1918	\$0.8673	(R)

**San Diego Service Area**

TERRITORY

Coronado, Imperial Beach, and portions of San Diego, and vicinity San Diego County.

RATES

**Quantity Rates:**

	<u>Base Rate</u> Per 100 gal (CGL)	<u>Purchased Water</u> Per 100 gal (CGL)	<u>Total Base Rate</u> Per 100 gal (CGL)	
<b>Residential Customers:</b>				
For the first 85.0 CGL	\$0.5404	\$0.3484	\$0.8888	(R)
For next 50.0 CGL	\$0.7769	\$0.5008	\$1.2777	
For next 163.0 CGL	\$0.8917	\$0.5748	\$1.4665	
For all water delivered over 298.0 CGL	\$1.0018	\$0.6458	\$1.6476	
<b>All Other Customers:</b>				
For all water delivered, per CGL	\$0.6755	\$0.4355	\$1.1110	(R)

(Continued)

(TO BE INSERTED BY UTILITY)  
 Advice 1420  
 Decision

ISSUED BY  
 S. W. OWENS  
 SR. DIRECTOR - Rates & Regulatory

(TO BE INSERTED BY C.P.U.C.)  
 Date Filed 07/31/2023  
 Effective 07/31/2023  
 Resolution

Schedule No. SOU-1  
 Southern Division Tariff Area  
GENERAL METERED SERVICES

Sheet 3

**SOUTHERN DIVISION TARIFF AREA RATES (Continued):**

**All Southern Division Tariff Area except Bellflower**

**Service Charge: General Metered**

	<u>Per Meter</u> <u>Per Month</u>	
For 5/8 x 3/4-inch meter.....	\$17.30	(R)   (R)
For 3/4-inch meter.....	\$25.95	
For 1-inch meter.....	\$43.25	
For 1-1/2-inch meter.....	\$86.50	
For 2-inch meter.....	\$138.41	
For 3-inch meter.....	\$259.51	
For 4-inch meter.....	\$432.52	
For 6-inch meter.....	\$865.04	
For 8-inch meter.....	\$1,384.07	
For 10-inch meter.....	\$1,989.60	(R)

The Service Charge is a readiness-to-serve charge, which is applicable to all general metered services, and to which is added the charge for water used computed at the Quantity Rates.

(Continued)

(TO BE INSERTED BY UTILITY)		ISSUED BY	(TO BE INSERTED BY C.P.U.C.)	
Advice	1420	S. W. OWENS	Date Filed	<u>07/31/2023</u>
Decision		SR. DIRECTOR - Rates & Regulatory	Effective	<u>07/31/2023</u>
			Resolution	_____

Schedule No. SOU-1  
 Southern Division Tariff Area  
GENERAL METERED SERVICES

Sheet 4

**SOUTHERN DIVISION TARIFF AREA RATES (Continued):**

**Bellflower Service Area**

**TERRITORY**

Bellflower and vicinity, Los Angeles County.

**RATES**

**Quantity Rates:**

	<u>Base Rate</u>	
	<u>Per 100 gal (CGL)</u>	
For all water used .....	\$0.2949	(R)

**Monthly Service Charge:**

	<u>Per Meter</u>	
	<u>Per Month</u>	
For 5/8x3/4-inch meter.....	\$29.60	(R)
For 3/4-inch meter.....	\$49.24	
For 1-inch meter.....	\$85.29	
For 1-1/2-inch meter.....	\$178.02	
For 2-inch meter.....	\$289.34	
For 3-inch meter.....	\$549.06	

The Service Charge is a readiness-to-serve charge, which is applicable to all general metered services and to which is added the charge for water used computed at the Quantity Rates.

(Continued)

<u>(TO BE INSERTED BY UTILITY)</u>	<u>ISSUED BY</u>	<u>(TO BE INSERTED BY C.P.U.C.)</u>
Advice 1420	S. W. OWENS	Date Filed <u>07/31/2023</u>
Decision	SR. DIRECTOR - Rates & Regulatory	Effective <u>07/31/2023</u>
		Resolution _____

Schedule No. SOU-1  
Southern Division Tariff Area  
GENERAL METERED SERVICES

Sheet 5

SOUTHERN DIVISION TARIFF AREA

(L)

SPECIAL CONDITIONS  
General Items

**All Southern Division Tariff Area**

1. Qualifying low-income customers can receive a discount on their bill. Customers must apply with the Company for acceptance into the low-income program. For additional details, please see Tariff Schedule CA-CAP.
2. Multi-Use Customers (formerly Residential Fire Protection Service "R.F.P.S.") are assessed a surcredit as listed on tariff schedule CA-Multi-Use.
3. In accordance with Section 2714 of the Public Utilities Code, if a tenant in a rental unit leaves owing the Company, service to subsequent tenants in that unit will, at the Company's option, be furnished on the account of the landlord or property owner.
4. Pursuant to Decision D.21-11-018 and in accordance to the Preliminary Statement, the Annual Consumption Adjustment Mechanism (ACAM) pilot provides for an annual adjustment to California American Water Southern Division District rates based on the 12-month actual consumption ending September 30th of the prior year. The Bellflower Service Area is excluded from the ACAM. (N)

Fees and Surcharges

**All Southern Division Tariff Area**

1. All bills are subject to the reimbursement fee set forth in Schedule No. UF.
2. A surcharge for the Customer Assistance Program (CAP) are applied to each California American Water customer bill. Please refer to tariff CA-FEES for charges and details.
3. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is based on a percentage of the gross revenues of each bill. The percentages are as follows:  
**Business License Fee:** City of San Marino 2.00%, City of San Gabriel 2.001%, City of Rosemead 1.183%, County of Los Angeles 2.00%; City of Duarte 2.0%, and City of Bradbury 1.959%  
**Franchise taxes:** Baldwin Hills District are 2.00%, Ventura County 2.00%, City of San Diego, City of Thousand Oaks 2.00% and City of Imperial Beach 2.00% per customer on a monthly.
4. Per Advice Letter 1358, the under- collected balance in the Southern Division Tariff Area Consolidated Expense Balancing Account (CEBA) will be recovered through a quantity based surcredit of \$0.0001 per 100 gallons over 12 months, beginning March 4, 2022. The total amount will be recovered from all classes except Rio Plaza and Bellflower customers. (N)

(L)

(Continued)

(TO BE INSERTED BY UTILITY)	ISSUED BY	(TO BE INSERTED BY C.P.U.C.)
Advice 1404	S.W. OWENS	Date Filed <u>02/17/2023</u>
Decision	SR. DIRECTOR - Rates & Regulatory	Effective <u>03/19/2023</u>
		Resolution _____

Schedule No. SOU-1  
 Southern Division Tariff Area  
GENERAL METERED SERVICES

**SOUTHERN DIVISION TARIFF AREA (Continued)**

**SPECIAL CONDITIONS (Continued):**

**Fees and Surcharges (Continued):**

5. Per Advice Letter 1380 and D.21-11-018 a surcharge of \$0.0999 per cgl will be collected from customers, Bellflower customers excluded, for the 2019 General Rate Case interim rate true-up. The surcharge will be collected until December 31, 2023.
6. Per Advice Letter 1409 and D.21-11-018 a surcharge/surcredit is included to recover the net under/over-collection in the WRAM and MCBA of \$2,800,803 including interest, as of December 31, 2022. The surcharge of \$0.0210 per 100 gallons is set to recover the undercollection at a rate equal to 15% of the authorized revenue requirement as approved by D.21-11-018. Bellflower customers are excluded from this surcharge.
7. A surcharge is applied to each bill to offset increases in purchase water costs for Southern Division.

Service Area	Purchase Water Surcharge Per 100 Gallon	Effective Date	Advice Letter
Baldwin Hills	\$0.0187	August 27, 2023	1419
Duarte	\$0.0093	August 27, 2023	1419
San Marino	\$0.0093	August 27, 2023	1419
San Diego	\$0.0093	August 27, 2023	1419
Ventura	\$0.0198	August 27, 2023	1419
Bellflower	\$0.0093	August 27, 2023	1419

8. A surcharge is applied to each bill to offset increases in purchase power costs for Southern Division.

Service Area	Purchase Power Surcharge Per 100 Gallon	Effective Date	Advice Letter
Baldwin Hills	\$0.0114	August 27, 2023	1419
Duarte	\$0.0114	August 27, 2023	1419
San Marino	\$0.0114	August 27, 2023	1419
Ventura	\$0.0114	August 27, 2023	1419
San Diego	\$0.0114	August 27, 2023	1419
Bellflower	\$0.0114	August 27, 2023	1419

(N)

(N)

Schedule No. SOU-1  
Southern Division Tariff Area  
GENERAL METERED SERVICES

Sheet 91

**SOUTHERN DIVISION SERVICE AREA**

SPECIAL CONDITIONS:

Fees & Surcharges (continued):

Intervenor Compensation Surcharges

- Per Decision D.23-02-032, intervenor compensation paid to National Consumer Law Center will be recovered through a meter surcharge for one billing cycle upon approval of Advice Letter 1411. The total amount of \$2,598.53 will be recovered from all classes of metered customers. Bellflower customers are excluded from this surcharge.

Meter Size	Surcharge
5/8 x 3/4	\$0.01
3/4	\$0.01
1	\$0.02
1 1/2	\$0.05
2	\$0.07
3	\$0.14
4	\$0.23
6	\$0.46
8	\$0.74
10	\$1.06
12	\$1.52

- Per Decision D.23-03-044, intervenor compensation paid to the Center for Accessible Technology will be recovered through a meter surcharge for one billing cycle upon approval of Advice Letter 1411. The total amount of \$5,715.27 will be recovered from all classes of metered customers. Bellflower customers are excluded from this surcharge.

Meter Size	Surcharge
5/8 x 3/4	\$0.02
3/4	\$0.03
1	\$0.05
1 1/2	\$0.10
2	\$0.16
3	\$0.30
4	\$0.51
6	\$1.01
8	\$1.62
10	\$2.33
12	\$3.35

(Continued)

(TO BE INSERTED BY UTILITY)  
Advice 1411  
Decision

ISSUED BY  
S. W. OWENS  
SR. DIRECTOR - Rates & Regulatory

(TO BE INSERTED BY C.P.U.C.)  
Date Filed 06/09/2023  
Effective 07/09/2023  
Resolution

(C)

(C)



Schedule No. SOU-1  
 Southern Division Tariff Area  
GENERAL METERED SERVICES

Sheet 1

**APPLICABILITY**

Applicable to all metered water service.

**SOUTHERN DIVISION TARIFF AREA RATES**

**Los Angeles Service Area – Duarte, San Marino, Rio Plaza**

**TERRITORY**

Duarte Service Area consisting of Bradbury, Duarte, portions of Irwindale, Monrovia, and vicinity, Los Angeles County. San Marino Service Area consisting of San Marino, Rosemead, portion of San Gabriel, Temple City, Adams Ranch, vicinity, Los Angeles. Rio Plaza subdivision and vicinity located northeast of El Rio section of the City of Oxnard, Ventura County.

**RATES**

**Quantity Rates:**

	<u>Total Base Rate</u> <u>Per 100 gal (CGL)</u>	
<b><u>Residential Customers:</u></b>		
For the first 85.0 CGL	\$0.5404	(R)
For next 50.0 CGL	\$0.7769	
For next 163.0 CGL	\$0.8917	
For all water delivered over 298.0 CGL	\$1.0018	
<b><u>All Other Customers:</u></b>		
For all water delivered, per CGL	\$0.6755	(R)

**Los Angeles Service Area – Baldwin Hill Service Area**

**TERRITORY**

Baldwin Hills Service Area consisting of Baldwin Hills, Windsor Hills, View Park, Ladera Heights, and Vicinity, Los Angeles County.

**RATES**

**Quantity Rates:**

	<u>Base Rate</u> <u>Per 100 gal (CGL)</u>	<u>Purchased Water</u> <u>Per 100 gal (CGL)</u>	<u>Total Base Rate</u> <u>Per 100 gal (CGL)</u>	
<b><u>Residential Customers:</u></b>				
For the first 85.0 CGL	\$0.5404	\$0.0621	\$0.6026	(R)
For next 50.0 CGL	\$0.7769	\$0.0893	\$0.8662	
For next 163.0 CGL	\$0.8917	\$0.1025	\$0.9942	
For all water delivered over 298.0 CGL	\$1.0018	\$0.1152	\$1.1170	
<b><u>All Other Customers:</u></b>				
For all water delivered, per CGL	\$0.6755	\$0.0777	\$0.7532	(R)

(Continued)

(TO BE INSERTED BY UTILITY)	ISSUED BY	(TO BE INSERTED BY C.P.U.C.)
Advice 1420	S. W. OWENS	Date Filed 07/31/2023
Decision	SR. DIRECTOR - Rates & Regulatory	Effective 07/31/2023
		Resolution



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Received \_\_\_\_\_  
Examined \_\_\_\_\_

**CLASS D  
WATER UTILITIES**

U# \_\_\_\_\_

**2022  
ANNUAL REPORT  
OF**

\_\_\_\_\_  
**YERBA BUENA WATER COMPANY**  
\_\_\_\_\_  
(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

\_\_\_\_\_  
**P.O. BOX 3829, PASO ROBLES, CA** **93447**  
(OFFICIAL MAILING ADDRESS) ZIP

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

**REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023**

**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

**ACCOUNTANT'S COMPILATION REPORT**

April 21, 2023

Yerba Buena Water Company  
Paso Robles, California

Management is responsible for the accompanying financial statements of Yerba Buena Water Company, which comprise the balance sheet as of December 31, 2022, and the related income statement included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

**Other Matter**

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Public Utilities Commission of the State of California and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The supplementary information included in the prescribed form is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such information.

We are not independent with respect to Yerba Buena Water Company.

PEASLEY, ALDINGER, & O'BYMACHOW  
AN ACCOUNTANCY CORPORATION



Christian L. Aldinger  
Certified Public Accountant

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## 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](mailto:bmd@cpuc.ca.gov)

[water.division@cpuc.ca.gov](mailto: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 22 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. When entering dollar amounts, enter whole dollars.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2022 through December 31, 2022. Fiscal year reports will not be accepted.

**CLASS D WATER UTILITIES**  
(HAVING LESS THAN 500 SERVICE CONNECTIONS)

**YERBA BUENA WATER COMPANY**

(Name under which corporation, partnership or individual is doing business)

**P.O. BOX 3829, PASO ROBLES, CA 93447**

(Official mailing address)

**Unincorporated part of Malibu, Ventura County**

(Service Area - Town and County)

Telephone Number: (805) 227-6168 Fax Number: (805) 227-6168

Email Address: RBERRY34@AOL.COM

**GENERAL INFORMATION**

(Attach a supplementary statement, if necessary)  
RETURN ORIGINAL TO COMMISSION, NO PHOTOCOPIES.

1. If a corporation show:  
(A) Date of organization August 3, 1947 incorporated in the State of California  
(B) Names, titles and addresses of principal officers: Crown Pointe Estates at Malibu, LLC  
21800 Oxnard St. #1190, Woodland Hills, CA 91367
2. If unincorporated provide the name and address of the owner(s) or the partners:  
  

---
3. Name, title, email, and telephone number of:  
(A) One person listed above to receive correspondence: Robert M. Berry, President (805)227-6168  
(B) Person responsible for operations and services: Robert M. Berry, President (805)227-6168
4. Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No) No  
If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged? N/A
5. State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent:  
N/A

**PUBLIC HEALTH STATUS**

6. Has state or local health department inspection been made during the year?
7. Are routine laboratory tests of water being made?
8. Has state health department water supply permit been obtained? (Indicate date)
9. If no permit has been obtained, state whether application has been made and when.
10. Show expiration date if state permit is temporary.

Yes	No	Latest Date
	X	12/12/19
X		12/21/22
X		4/8/16

11. List Name, Grade, and License Number of all Licensed Operators:

Nestor Murillo - D2, T2

12. This annual report was prepared by:

Name of firm or consultant: Peasley, Aldinger & O'Bymachow

Address of firm or consultant: 16882 Bolsa Chica Street, Suite 101

Email address of firm or consultant: Huntington Beach, CA 92649

Phone Number of firm or consultant: (714)536-4418

**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-Tariffed Goods/Services that require Approval by Advice Letter											
Row No.	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1	N/A										
2											
3											
4											
5											
6											
7											
8											
9											
10											



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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1.1		<b>UTILITY PLANT</b>		
2.1	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	1,588,296
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	-
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		\$ 1,588,296
14.1	108	Accumulated Depreciation of Water Plant	A-2	(836,912)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-2	-
16.1	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-2	-
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-2	-
18.1		Total Accumulated Depreciation/Amortization		\$ (836,912)
19.1		Net Utility Plant		\$ 751,384
20.1				
21.1		<b>INVESTMENTS</b>		
22.1	121	Non-utility Property and Other Assets		
23.1	122	Accumulated Depreciation of Non-Water Utility Property	A-2	-
24.1		Net non-utility property		\$ -
25.1	123	Investments in Affiliated Companies		
26.1	124	Other Investments		
27.1		Total Investments		\$ -
28.1				
29.1		<b>CURRENT AND ACCRUED ASSETS</b>		
30.1	131	Cash		41,885
31.1	132	Cash - Special Deposits		4,722
32.1	141	Accounts Receivable - Customers		29,126
33.1	142	Receivables from Affiliated Companies		-
34.1	143	Accumulated Provision for Uncollectible Accounts		-
35.1	151	Materials and Supplies		-
36.1	174	Other Current Assets		4,605
37.1		Total current and accrued assets		\$ 80,338
38.1				
39.1	180	Deferred Charges		-
40.1	181	Accumulated Deferred Income Tax Assets		-
41.1				
42.1		<b>Total Assets and Other Debits</b>		\$ 831,722

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1.2		<b>CORPORATE CAPITAL AND RETAINED EARNINGS</b>		
2.2	201	Common Stock	A-3	26,000
3.2	204	Preferred Stock	A-4	-
4.2	206	Subchapter S Corporation Accumulated Adjustments Account	A-6	-
5.2	211	Other Paid-in Capital	A-7	385,319
6.2	215	Retained Earnings	A-8	(327,800)
7.2		Total corporate capital and retained earnings		\$ 83,519
8.2				
9.2		<b>PROPRIETARY CAPITAL</b>		
10.2	218	Proprietary Capital	A-9	-
11.2				
12.2		<b>LONG TERM DEBT</b>		
13.2	224	Long-term Debt	A-10	430,991
14.2				
15.2		<b>CURRENT AND ACCRUED LIABILITIES</b>		
16.2	230	Payables to Affiliated Companies		-
17.2	231	Accounts Payable		7,449
18.2	232	Short-term Notes Payable		-
19.2	233	Customer Deposits		-
20.2	236	Taxes Accrued		5,485
21.2	237	Interest Accrued		-
22.2	241	Other Current Liabilities		-
23.2		Total current and accrued liabilities		\$ 12,934
24.2				
25.2		<b>DEFERRED CREDITS</b>		
26.2	252	Advances for Construction		-
27.2	253	Other Credits		-
28.2	255	Accumulated Deferred Investment Tax - Credits		-
29.2	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation		-
30.2	283	Accumulated Deferred Income Tax Liabilities		-
31.2		Total deferred credits		\$ -
32.2				
33.2		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		
34.2	265	Contributions in Aid of Construction		584,220
35.2	272	Accumulated Amortization of Contributions (negative number)		(279,942)
36.2		Net Contributions in Aid of Construction		\$ 304,278
37.2		<b>Total Liabilities and Other Credits</b>		\$ 831,722

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**SCHEDULE A-1  
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Sch A-1a)	1,553,486	38,810	(4,000)	-	\$ 1,588,296
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Water Plant In Service - Other	-	-	-	-	\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)	-	-	-	-	\$ -
6	104	Water Plant Purchased or Sold	-	-	-	-	\$ -
7	105	Construction Work in Progress - Water Plant	-	-	-	-	\$ -
8	105.1	Construction Work in Progress - SDWBA/SRF	-	-	-	-	\$ -
9	105.2	Construction Work in Progress - Grant Funds	-	-	-	-	\$ -
10	105.3	Construction Work in Progress - Other	-	-	-	-	\$ -
11	114	Water Plant Acquisition Adjustments	-	-	-	-	\$ -
12		<b>Total utility plant</b>	<b>\$ 1,553,486</b>	<b>\$ 38,810</b>	<b>\$ (4,000)</b>	<b>\$ -</b>	<b>\$ 1,588,296</b>

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant	2,237	-	-	-	\$ 2,237
3	303	Land	-	-	-	-	\$ -
4		Total non-depreciable plant	\$ 2,237	\$ -	\$ -	\$ -	\$ 2,237
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	14,158	-	-	-	\$ 14,158
8	307	Wells	696,233	-	-	-	\$ 696,233
9	311	Pumping Equipment	200,661	-	-	-	\$ 200,661
10	317	Other Water Source Plant	206	-	-	-	\$ 206
11	320	Water Treatment Plant	6,147	-	-	-	\$ 6,147
12	330	Reservoirs, Tanks and Standpipes	101,390	-	-	-	\$ 101,390
13	331	Water Mains	378,582	38,810	(4,000)	-	\$ 413,392
14	333	Services and Meter Installations	24,511	-	-	-	\$ 24,511
15	334	Meters	37,284	-	-	-	\$ 37,284
16	335	Hydrants	18,935	-	-	-	\$ 18,935
17	339	Other Equipment	66,801	-	-	-	\$ 66,801
18	340	Office Furniture and Equipment	6,341	-	-	-	\$ 6,341
19	341	Transportation Equipment	-	-	-	-	\$ -
20		Total depreciable plant	\$ 1,551,249	\$ 38,810	\$ (4,000)	\$ -	\$ 1,586,059
21		<b>Total water plant in service</b>	<b>\$ 1,553,486</b>	<b>\$ 38,810</b>	<b>\$ (4,000)</b>	<b>\$ -</b>	<b>\$ 1,588,296</b>

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

Footnotes:

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

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

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

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

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

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

**SCHEDULE A-2**  
**Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	806,755	-	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	13,871	-	-	-	-
4	(b) Charged to Account 403	20,286	-	-	-	-
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	\$ 34,157	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(4,000)	-	-	-	-
13	(b) Cost of removal		-	-	-	-
14	(c) All other debits		-	-	-	-
15	Total debits	\$ (4,000)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 836,912	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				2.15%	
19	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
20						
21	(3) EXPLANATION OF ALL OTHER CREDITS: N/A					
22						
23						
24						
25						
26	(4) EXPLANATION OF ALL OTHER DEBITS: N/A					
27						
28						
29						
30						
31						
32	(5) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION					
33	(a) Straight line	X				
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					

**SCHEDULE A-3**  
**Account 201 - Common Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Common Stock		1.00	26,000	\$ 26,000		\$ -
2					\$ -		\$ -
3					\$ -		\$ -
4					\$ -		\$ -
5					\$ -		\$ -
6				Total	\$ 26,000		\$ -

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

**SCHEDULE A-4**  
**Account 204 - Preferred Stock**

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

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

**SCHEDULE A-5**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	Crown Pointe Estates at Malibu, LLC	26,000		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	26,000	Total number of shares	-

See Accompanying Accountant's Compilation Report

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

<b>SCHEDULE A-7</b>		
<b>Account 211 - Other Paid in Capital (Corporations only)</b>		
Line No.	Description of Items (a)	Balance End of Year (b)
1	Paid in Capital	385,319
2		
3		
4		
5	Total	\$ 385,319

<b>SCHEDULE A-8</b>		
<b>Account 215 - Retained Earnings (Corporations Only)</b>		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	(288,032)
2	Add: Credits	
3	Net income	(39,768)
4	Prior period adjustments	-
5	Other credits (detail)	-
6	Total Credits	\$ (39,768)
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	\$ (327,800)

See Accompanying Accountant's Compilation Report

**SCHEDULE A-9**  
**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		
7		
8	Total Credits	\$ -
9	Less: Debits	
10	Net losses	
11	218.1 Proprietary Drawings	
12	Other debits (detail):	
13		
14		
15	Total Debits	\$ -
16	Balance end of year	\$ -

**SCHEDULE A-10**  
**Account 224 - Long-Term Debt**

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1	Note from affiliated company	6/15/21	5/15/51	430,991	4.00%	-	17,414
2							
3							
4							
5							
6							
7							
8			Total	\$ 430,991		\$ -	\$ 17,414



**SCHEDULE B  
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		<b>UTILITY OPERATING INCOME</b>		
2	400	<b>Operating Revenues</b>	B-1	388,914
3				
4		<b>OPERATING REVENUE DEDUCTIONS</b>		
5	401	Operating Expenses	B-2	377,864
6	403	Depreciation Expense	A-2	20,286
7	407	SDWBA Loan Amortization Expense	A-2	-
8	408	Taxes Other Than Income Taxes	B-3	12,318
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		<b>Total operating revenue deductions</b>		\$ 411,268
12		<b>Total utility operating income</b>		\$ (22,354)
13				
14		<b>OTHER INCOME AND DEDUCTIONS</b>		
15	421	Non-Utility Income	B-4	-
16	426	Miscellaneous Non-Utility Expense	B-4	-
17	427	Interest Expense (excluding SDWBA)	B-5	17,414
18	427	Interest Expense (SDWBA)	B-5	-
19		<b>Total other income and deductions</b>		\$ (17,414)
20		<b>Net income / &lt;Loss&gt;</b>		\$ (39,768)

**SCHEDULE B-1**  
**Account 400 - Operating Revenues**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		<b>WATER SERVICE REVENUES</b>	
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	-
13		Subtotal	\$ -
14			
15	465	Irrigation revenue	-
16			
17	470	Metered water revenue	
18		470.1 Residential, Single-family, Multiple Dwelling Units	388,909
19		470.2 Commercial and Multi-residential Master Metered	-
20		470.3 Large Water Users	-
21		470.4 Safe Drinking Water Bond Surcharge	-
22		470.5 Other Metered Revenues	-
23		Subtotal	\$ 388,909
24		Total water service revenues	\$ 388,909
25			
26	480	Other water revenue	5
27		Total Operating Revenues	\$ 388,914

**SCHEDULE B-2**  
**Account 401 - Operating Expenses**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>	
2		<b>VOLUME RELATED EXPENSES</b>	
3	610	Purchased Water	-
4	615	Power	35,370
5	618	Other Volume Related Expenses	3,604
6		Total volume related expenses	\$ 38,974
7			
8		<b>NON-VOLUME RELATED EXPENSES</b>	
9	630	Employee Labor	-
10	640	Materials	1,019
11	650	Contract Work	181,375
12	660	Transportation Expense	11,450
13	664	Other Plant Maintenance Expenses	11,038
14		Total non-volume related expenses	\$ 204,882
15		Total plant operation and maintenance exp.	\$ 243,856
16			
17		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
18	670	Office Salaries	-
19	671	Management Salaries	-
20	674	Employee Pensions and Benefits	-
21	676	Uncollectible Accounts Expense	-
22	678	Office Services and Rentals	8,235
23	681	Office Supplies and Expenses	17,119
24	682	Professional Services	85,232
25	684	Insurance	17,316
26	688	Regulatory Compliance Expense	5,485
27	689	General Expenses	621
28		Total administrative and general expenses	\$ 134,008
29	800	Expenses Capitalized - Credit (Optional)	-
30	900	Clearing Accounts (Optional)	-
31		Net administrative and general expense	\$ 134,008
32		Total Operating Expenses	\$ 377,864

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

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	1,755	-	\$ 1,755
3	408.2 Payroll taxes	-	-	\$ -
4	408.3 Other taxes and licenses	10,563	-	\$ 10,563
5	Total taxes other than income taxes	\$ 12,318	\$ -	\$ 12,318
6				
7	409 State corporate income tax	800	-	\$ 800
8	410 Federal corporate income tax	-	-	\$ -
9	Total income taxes	\$ 800	\$ -	\$ 800
10				
11	Total	\$ 13,118	\$ -	\$ 13,118

**SCHEDULE B-4**  
**Accounts 421, 426 - Income and Expense from Non-Utility Operations**

Line No.	Description (a)	Non-Utility Income Acct. 421 (b)	Miscellaneous Non-Utility Expense Acct. 426 (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE B-5**  
**Account 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	
2	Interest on other (give details below):	17,414
3		
4	<b>Interest paid on \$443,503 Note from Crown Pointe Estates</b>	
5		
6		
7		
8		
9		
10	Total	\$ 17,414

**SCHEDULE C - SOURCES OF SUPPLY AND WATER DEVELOPED WELLS**

Location	No.	Diam. Inch	Depth to Water Feet	Pumping Capacity (g.p.m.)	Annual Quantities Pumped
<b>All Wells Northern Portion of Camp Hess Kramer.</b>	5	10	35 +/-	472	} 39,600 HCF
	6	8	16 +/-	110	
	7	6	14 +/-	160	
	8	6	60 +/-	90	
	9	8	25 +/-	280	
<b>OTHER</b>					
Streams or Springs Location of Diversion Point	Flow in Priority Right		(Unit) Diversions		Annual Quantities Diverted
	Claim	Capacity	Max	Min	Unit
<b>N/A</b>					
Purchased water (unit) Supplier: <b>N/A</b>				Annual Quantity	

**SCHEDULE D - WATER DELIVERED TO METERED CUSTOMERS**

(If figures are available) (specify unit)

Classification of Service	Month of Year		Total for Year
	Maximum	Minimum	
Residential			
Commercial			
Industrial			<b>N/A</b>
Fire Protection			
Irrigation			
Other (specify)			
<b>Total</b>			-

**SCHEDULE E - EMPLOYEES AND THEIR COMPENSATION**

Line	Acct	Account	Number at End of Year	Salaries Charged to Expense	Salaries Charged to Plant Accounts	Total Salaries and Wages Paid
1	630	Employee Labor	<b>N/A</b>			\$ -
2	670	Office salaries	<b>N/A</b>			\$ -
3	671	Management salaries	<b>N/A</b>			\$ -
4		Total	<b>YBWC has no direct employees</b>			\$ -

<b>SCHEDULE F - ADVANCES FOR CONSTRUCTION</b>	
Balance beginning of year	
Additions during year	
Subtotal - Beginning balance plus additions during year	\$ -
Refunds	
Transfers to Acct. 265 - Contributions in Aid of Construction	
Balance end of year	\$ -

<b>SCHEDULE G - TOTAL METERS AND SERVICES (Active and Inactive)</b>		
Size	Meters	Services
5/8 x 3/4-in	165	-
3/4-in	-	-
1-in	42	-
1 1/2-in	23	-
2-in	18	-
3-in	1	-
Total	249	-

<b>SCHEDULE H - METER TESTING DATA</b>	
Number of meters tested during year	
1 Used, before repair	
2 Used, after repair	
3 Fast, requiring refund	
Numbers of meters in service requiring test per General Order No. 103	

<b>SCHEDULE I - SERVICE CONNECTIONS AT END OF YEAR</b>								
Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	225	-	225	-	-	-	225	-
Industrial/Commercial	16	-	16	-	-	-	16	-
Irrigation	8	-	8	-	-	-	8	-
Fire Protection (public)	-	-	-	-	-	-	-	-
Fire Protection (private)	-	-	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-	-	-
Total	249	-	249	-	-	-	249	-

NOTE: Total connections (metered plus flat) should agree with total services in Schedule G.

<b>SCHEDULE J - STORAGE FACILITIES</b>			<b>SCHEDULE K - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)</b>					
Description	No.	Combined capacity in gallons	Description	2" and under	2 1/4 to 3 1/4	4"	Other sizes (8")	Totals
				Concrete	1	47,000	Cast Iron	-
Earth	-	-	Welded steel	-	-	-	-	-
Wood	-	-	Standard screw	-	-	-	-	-
Steel	1	210,000	Cement-asbestos	-	1,300	-	5,575	6,875
Other	-	-	Plastic	-	-	-	2,700	2,700
			Other (specify)	-	-	-	-	-
				-	-	-	-	-
Total	2	257,000	Total	-	1,300	5,900	8,275	15,475

**SCHEDULE L**  
**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: **N/A**

Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_

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

\$ \_\_\_\_\_ -

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

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: \$ \_\_\_\_\_  
 See Accompanying Accountant's Compilation Report

**SCHEDULE M  
FACILITY FEES DATA**

Please provide the following information relating to Facility Fees collected for the calendar year 2022, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name:	<u>Bank of America</u>
Address:	<u>Paso Robles, CA</u>
Account Number:	<u>00285-06879</u>
Date Opened:	<u>5/18/2001</u>

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

**A. Commercial**

<u>NAME</u>	<u>AMOUNT</u>
<u>N/A</u>	\$
<u> </u>	\$
<u> </u>	\$
<u> </u>	\$
<u> </u>	\$

**B. Residential**

<u>NAME</u>	<u>AMOUNT</u>
<u>No Fees Collected in FYE 2022</u>	\$
<u> </u>	\$
<u> </u>	\$
<u> </u>	\$
<u> </u>	\$

3. Summary of the bank account activities showing:

	<u>AMOUNT</u>
Balance at beginning of year	\$ 4,723
Deposits during the year	\$
Interest earned for calendar year	\$
Withdrawals from this account	\$
Balance at end of year	\$ 4,723

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



**DECLARATION**

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

I, the undersigned Robert M. Berry  
Officer, Partner, or Owner (Please Print)

of Yerba Buena Water Company  
Name of Utility

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

President  
Title (Please Print)

\_\_\_\_\_  
Signature

(805) 277-6168  
Telephone Number

\_\_\_\_\_  
Date



Received \_\_\_\_\_  
Examined \_\_\_\_\_

**CLASS D  
WATER UTILITIES**

U# \_\_\_\_\_

**2021  
ANNUAL REPORT  
OF**

\_\_\_\_\_  
**YERBA BUENA WATER COMPANY**  
\_\_\_\_\_  
(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

\_\_\_\_\_  
**P.O. BOX 3829, PASO ROBLES, CA** **93447**  
(OFFICIAL MAILING ADDRESS) ZIP

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

**REPORT MUST BE FILED NO LATER THAN APRIL 30, 2022**

**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

**ACCOUNTANT'S COMPILATION REPORT**

April 25, 2022

Yerba Buena Water Company  
Paso Robles, California

Management is responsible for the accompanying financial statements of Yerba Buena Water Company, which comprise the balance sheet as of December 31, 2021, and the related income statement included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

**Other Matter**

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Public Utilities Commission of the State of California, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The supplementary information included in the prescribed form is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such information.

We are not independent with respect to Yerba Buena Water Company.

PEASLEY, ALDINGER, & O'BYMACHOW  
AN ACCOUNTANCY CORPORATION



Christian L. Aldinger  
Certified Public Accountant

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## 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](mailto: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 22 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. When entering dollar amounts, enter whole dollars.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2021 through December 31, 2021. Fiscal year reports will not be accepted.

**CLASS D WATER UTILITIES**  
(HAVING LESS THAN 500 SERVICE CONNECTIONS)

**Yerba Buena Water Company**

(Name under which corporation, partnership or individual is doing business)

**P.O. Box 3829, Paso Robles, CA 93447**

(Official mailing address)

**Unincorporated part of Malibu, Ventura County**

(Service Area - Town and County)

**Telephone Number:** (805) 227-6168 **Fax Number:** (805) 227-6168

**Email Address:** RBERRY34@AOL.COM

**GENERAL INFORMATION**

(Attach a supplementary statement, if necessary)  
RETURN ORIGINAL TO COMMISSION, NO PHOTOCOPIES.

1. If a corporation show:  
(A) Date of organization August 3, 1947 incorporated in the State of California  
(B) Names, titles and addresses of principal officers: Crown Pointe Estates at Malibu, LLC  
21800 Oxnard St. #1190, Woodland Hills, CA 91367
2. If unincorporated provide the name and address of the owner(s) or the partners:
3. Name, title, and telephone number of:  
(A) One person listed above to receive correspondence: Robert M. Berry, President (805) 227 - 6168  
(B) Person responsible for operations and services: Robert M. Berry, President (805) 227 - 6168
4. Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No) No  
If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged? N/A
5. State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent:  
N/A

**PUBLIC HEALTH STATUS**

6. Has state or local health department inspection been made during the year?  
7. Are routine laboratory tests of water being made?  
8. Has state health department water supply permit been obtained? (Indicate date)  
9. If no permit has been obtained, state whether application has been made and when.  
10. Show expiration date if state permit is temporary.
11. List Name, Grade, and License Number of all Licensed Operators:

Yes	No	Latest Date
	<b>X</b>	12/12/19
<b>X</b>		12/13/21
<b>X</b>		4/8/16

Nestor Murillo - D2, T2

12. This annual report was prepared by:

Name of firm or consultant: Peasley, Aldinger & O'Bymachow

Address of firm or consultant: 16882 Bolsa Chica Street, Suite 101  
Huntington Beach, CA 92649

Phone Number of firm or consultant: (714) 536-4418

**Excess Capacity and Non-Tariffed Services**

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

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

Row No.	Description of Non-Tariffed Goods/Services	Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter									
		Active or Passive	Total Revenue Derived from Non-tariffed Goods/Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/Services (by account)	Regulated Asset Account Number
1	N/A										
2											
3											
4											
5											
6											
7											
8											
9											
10											



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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1		<b>UTILITY PLANT</b>		
2	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	1,553,486
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	-
7	104	Water Plant Purchased or Sold	A-1	-
8	105	Construction Work in Progress - Water Plant	A-1	-
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		\$ 1,553,486
14	108	Accumulated Depreciation of Water Plant	A-2	(806,755)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-2	-
16	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-2	-
17	108.3	Accumulated Depreciation of Water Plant - Other	A-2	-
18		Total Accumulated Depreciation/Amortization		\$ (806,755)
19		Net Utility Plant		\$ 746,731
20				
21		<b>INVESTMENTS</b>		
22	121	Non-utility Property and Other Assets		
23	122	Accumulated Depreciation of Non-Water Utility Property	A-2	-
24		Net non-utility property		\$ -
25	123	Investments in Affiliated Companies		-
26	124	Other Investments		-
27		Total Investments		\$ -
28				
29		<b>CURRENT AND ACCRUED ASSETS</b>		
30	131	Cash		124,365
31	132	Cash - Special Deposits		4,722
32	141	Accounts Receivable - Customers		12,685
33	142	Receivables from Affiliated Companies		-
34	143	Accumulated Provision for Uncollectible Accounts		-
35	151	Materials and Supplies		-
36	174	Other Current Assets		5,411
37		Total current and accrued assets		\$ 147,183
38				
39	180	Deferred Charges		-
40	181	Accumulated Deferred Income Tax Assets		-
41				
42		<b>Total Assets and Other Debits</b>		\$ 893,914

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1		<b>CORPORATE CAPITAL AND RETAINED EARNINGS</b>		
2	201	Common Stock	A-3	26,000
3	204	Preferred Stock	A-4	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-6	-
5	211	Other Paid-in Capital	A-7	385,319
6	215	Retained Earnings	A-8	(288,032)
7		Total corporate capital and retained earnings		\$ 123,287
8				
9		<b>PROPRIETARY CAPITAL</b>		
10	218	Proprietary Capital	A-9	-
11				
12		<b>LONG TERM DEBT</b>		
13	224	Long-term Debt	A-10	438,985
14				
15		<b>CURRENT AND ACCRUED LIABILITIES</b>		
16	230	Payables to Affiliated Companies		-
17	231	Accounts Payable		7,868
18	232	Short-term Notes Payable		-
19	233	Customer Deposits		-
20	236	Taxes Accrued		5,625
21	237	Interest Accrued		-
22	241	Other Current Liabilities		-
23		Total current and accrued liabilities		\$ 13,493
24				
25		<b>DEFERRED CREDITS</b>		
26	252	Advances for Construction		-
27	253	Other Credits		-
28	255	Accumulated Deferred Investment Tax - Credits		-
29	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation		-
30	283	Accumulated Deferred Income Tax Liabilities		-
31		Total deferred credits		\$ -
32				
33		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		
34	265	Contributions in Aid of Construction		584,220
35	272	Accumulated Amortization of Contributions (negative number)		(266,071)
36		Net Contributions in Aid of Construction		\$ 318,149
37		<b>Total Liabilities and Other Credits</b>		<b>\$ 893,914</b>

**SCHEDULE A-1  
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Sch A-1a)	1,524,191	29,295	-	-	\$ 1,553,486
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Water Plant In Service - Other	-	-	-	-	\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)	-	-	-	-	\$ -
6	104	Water Plant Purchased or Sold	-	-	-	-	\$ -
7	105	Construction Work in Progress - Water Plant	-	-	-	-	\$ -
8	105.1	Construction Work in Progress - SDWBA/SRF	-	-	-	-	\$ -
9	105.2	Construction Work in Progress - Grant Funds	-	-	-	-	\$ -
10	105.3	Construction Work in Progress - Other	-	-	-	-	\$ -
11	114	Water Plant Acquisition Adjustments	-	-	-	-	\$ -
12		<b>Total utility plant</b>	<b>\$ 1,524,191</b>	<b>\$ 29,295</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,553,486</b>

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant	2,237				\$ 2,237
3	303	Land					\$ -
4		Total non-depreciable plant	\$ 2,237	\$ -	\$ -	\$ -	\$ 2,237
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	14,158	-	-	-	\$ 14,158
8	307	Wells	694,702	1,531	-	-	\$ 696,233
9	311	Pumping Equipment	172,897	27,764	-	-	\$ 200,661
10	317	Other Water Source Plant	206	-	-	-	\$ 206
11	320	Water Treatment Plant	6,147	-	-	-	\$ 6,147
12	330	Reservoirs, Tanks and Standpipes	101,390	-	-	-	\$ 101,390
13	331	Water Mains	378,582	-	-	-	\$ 378,582
14	333	Services and Meter Installations	24,511	-	-	-	\$ 24,511
15	334	Meters	37,284	-	-	-	\$ 37,284
16	335	Hydrants	18,935	-	-	-	\$ 18,935
17	339	Other Equipment	66,801	-	-	-	\$ 66,801
18	340	Office Furniture and Equipment	6,341	-	-	-	\$ 6,341
19	341	Transportation Equipment	-	-	-	-	\$ -
20		Total depreciable plant	\$ 1,521,954	\$ 29,295	\$ -	\$ -	\$ 1,551,249
21		<b>Total water plant in service</b>	<b>\$ 1,524,191</b>	<b>\$ 29,295</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,553,486</b>

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

Footnotes:

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

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

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

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

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

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

**SCHEDULE A-2**  
**Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122	
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)	
1	Balance in reserves at beginning of year	781,826	-	-	-	-	
2	Add: Credits to reserves during year						
3	(a) Charged to Account 272	13,847	-	-	-	-	
4	(b) Charged to Account 403 (1)	11,082	-	-	-	-	
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	\$ 24,929	\$ -	\$ -	\$ -	\$ -	
11	Less: Debits to reserves during year						
12	(a) Book cost of property retired	-	-	-	-	-	
13	(b) Cost of removal	-	-	-	-	-	
14	(c) All other debits	-	-	-	-	-	
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -	
16	Balance in reserve at end of year	\$ 806,755	\$ -	\$ -	\$ -	\$ -	
17							
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %					2.20%	
19							
20	(2) EXPLANATION OF ALL OTHER CREDITS: N/A						
21							
22							
23							
24							
25							
26	(3) EXPLANATION OF ALL OTHER DEBITS:						
27	(1) 2021 DEPRECIATION EXPENSE MINUS CORRECTION FOR OVER DEPRECIATION IN 2020						
28	\$20,283 - 9,201 = \$11,082						
29							
30							
31							
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION						
33	(a) Straight line	X					
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						

**SCHEDULE A-3**  
**Account 201 - Common Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Common Stock		1.00	26,000	\$ 26,000		\$ -
2					\$ -		\$ -
3					\$ -		\$ -
4					\$ -		\$ -
5					\$ -		\$ -
6				Total	\$ 26,000		\$ -

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

**SCHEDULE A-4**  
**Account 204 - Preferred Stock**

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

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

**SCHEDULE A-5**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	Crown Pointe Estates at Malibu, LLC	26,000		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	26,000	Total number of shares	-

See Accompanying Accountant's Compilation Report

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

<b>SCHEDULE A-7</b>		
<b>Account 211 - Other Paid in Capital (Corporations only)</b>		
Line No.	Description of Items (a)	Balance End of Year (b)
1	Paid in Capital	385,319
2		
3		
4		
5	Total	\$ 385,319

<b>SCHEDULE A-8</b>		
<b>Account 215 - Retained Earnings (Corporations Only)</b>		
Line No	Item (a)	Amount (b)
1	Balance beginning of year	(304,738)
2	Add: Credits	
3	Net income	16,706
4	Prior period adjustments	-
5	Other credits (detail)	-
6	Total Credits	\$ 16,706
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	\$ (288,032)

See Accompanying Accountant's Compilation Report

**SCHEDULE A-9**  
**Account 218 - Proprietary Capital**  
**(Sole Proprietor or Partnership)**

Line No.	N/A 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		
7		
8	Total Credits	\$ -
9	Less: Debits	
10	Net losses	
11	218.1 Proprietary Drawings	
12	Other debits (detail):	
13		
14		
15	Total Debits	\$ -
16	Balance end of year	\$ -

**SCHEDULE A-10**  
**Account 224 - Long-Term Debt**

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1	Note from affiliated company	6/15/21	5/15/51	438,985	4.00%	-	10,303
2							
3							
4							
5							
6							
7							
8	Total			\$ 438,985		\$ -	\$ 10,303



**SCHEDULE B  
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		<b>UTILITY OPERATING INCOME</b>		
2	400	<b>Operating Revenues</b>	B-1	399,501
3				
4		<b>OPERATING REVENUE DEDUCTIONS</b>		
5	401	Operating Expenses	B-2	347,550
6	403	Depreciation Expense	A-2	11,082
7	407	SDWBA Loan Amortization Expense	A-2	-
8	408	Taxes Other Than Income Taxes	B-3	13,060
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		<b>Total operating revenue deductions</b>		\$ 372,492
12		<b>Total utility operating income</b>		\$ 27,009
13				
14		<b>OTHER INCOME AND DEDUCTIONS</b>		
15	421	Non-Utility Income	B-4	-
16	426	Miscellaneous Non-Utility Expense	B-4	-
17	427	Interest Expense (excluding SDWBA)	B-5	10,303
18	427	Interest Expense (SDWBA)	B-5	-
19		<b>Total other income and deductions</b>		\$ (10,303)
20		<b>Net income</b>		\$ 16,706

See Accompanying Accountant's Compilation Report

**SCHEDULE B-1**  
**Account 400 - Operating Revenues**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		<b>WATER SERVICE REVENUES</b>	
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	-
13		Subtotal	\$ -
14			
15	465	Irrigation revenue	
16			
17	470	Metered water revenue	
18		470.1 Residential, Single-family, Multiple Dwelling Units	399,491
19		470.2 Commercial and Multi-residential Master Metered	-
20		470.3 Large Water Users	-
21		470.4 Safe Drinking Water Bond Surcharge	-
22		470.5 Other Metered Revenues	-
23		Subtotal	\$ 399,491
24		Total water service revenues	\$ 399,491
25			
26	480	Other water revenue	10
27		Total Operating Revenues	\$ 399,501

**SCHEDULE B-2**  
**Account 401 - Operating Expenses**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>	
2		<b>VOLUME RELATED EXPENSES</b>	
3	610	Purchased Water	-
4	615	Power	16,529
5	618	Other Volume Related Expenses	3,780
6		Total volume related expenses	\$ 20,309
7			
8		<b>NON-VOLUME RELATED EXPENSES</b>	
9	630	Employee Labor	-
10	640	Materials	3,039
11	650	Contract Work	153,606
12	660	Transportation Expense	5,489
13	664	Other Plant Maintenance Expenses	17,031
14		Total non-volume related expenses	\$ 179,165
15		Total plant operation and maintenance exp.	\$ 199,474
16			
17		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
18	670	Office Salaries	-
19	671	Management Salaries	-
20	674	Employee Pensions and Benefits	-
21	676	Uncollectible Accounts Expense	-
22	678	Office Services and Rentals	8,100
23	681	Office Supplies and Expenses	16,724
24	682	Professional Services	106,844
25	684	Insurance	9,146
26	688	Regulatory Compliance Expense	5,625
27	689	General Expenses	1,637
28		Total administrative and general expenses	\$ 148,076
29	800	Expenses Capitalized - Credit (Optional)	-
30	900	Clearing Accounts (Optional)	-
31		Net administrative and general expense	\$ 148,076
32		Total Operating Expenses	\$ 347,550

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

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	2,511	-	\$ 2,511
3	408.2 Payroll taxes	-	-	\$ -
4	408.3 Other taxes and licenses	10,549	-	\$ 10,549
5	Total taxes other than income taxes	\$ 13,060	\$ -	\$ 13,060
6				
7	409 State corporate income tax	800	-	\$ 800
8	410 Federal corporate income tax	-	-	\$ -
9	Total income taxes	\$ 800	\$ -	\$ 800
10				
11	Total	\$ 13,860	\$ -	\$ 13,860

**SCHEDULE B-4**  
**Accounts 421, 426 - Income and Expense from Non-Utility Operations**

Line No.	Description (a)	Non-Utility Income Acct. 421 (b)	Miscellaneous Non-Utility Expense Acct. 426 (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE B-5**  
**Account 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	
2	Interest on other (give details below):	10,303
3		
4	<b>Interest paid on \$443,503 Note from Crown Pointe Estates</b>	
5		
6		
7		
8		
9		
10	Total	\$ 10,303

SCHEDULE C - SOURCES OF SUPPLY AND WATER DEVELOPED WELLS					
Location	No.	Diam. Inch	Depth to Water Feet	Pumping Capacity (g.p.m.)	Annual Quantities Pumped
All Wells Northern Portion of Camp Hess Kramer.	5	10	40 +/-	472	35,284 HCF
	6	8	21 +/-	110	
	7	6	16 +/-	160	
	8	6	65 +/-	90	
	9	8	30 +/-	280	
<b>OTHER</b>					
Streams or Springs Location of Diversion Point	Flow in Priority Right		(Unit) Diversions		Annual Quantities Diverted
	Claim	Capacity	Max	Min	Unit
N/A					
Purchased water (unit)				Annual Quantity	
Supplier: N/A					

SCHEDULE D - WATER DELIVERED TO METERED CUSTOMERS			
(If figures are available) (specify unit)			
Classification of Service	Month of Year		Total for Year
	Maximum	Minimum	
Residential			
Commercial			
Industrial			N/A
Fire Protection			
Irrigation			
Other (specify)			
Total			-

SCHEDULE E - EMPLOYEES AND THEIR COMPENSATION						
Line	Acct	Account	Number at End of Year	Salaries Charged to Expense	Salaries Charged to Plant Accounts	Total Salaries and Wages Paid
1	630	Employee Labor	N/A			\$ -
2	670	Office salaries	N/A			\$ -
3	671	Management salaries	N/A			\$ -
4		Total	YBWC has no direct employees.			\$ -

<b>SCHEDULE F - ADVANCES FOR CONSTRUCTION</b>	
Balance beginning of year	
Additions during year	
Subtotal - Beginning balance plus additions during year	\$ -
Refunds	
Transfers to Acct. 265 - Contributions in Aid of Construction	
Balance end of year	\$ -

<b>SCHEDULE G - TOTAL METERS AND SERVICES (Active and Inactive)</b>		
Size	Meters	Services
5/8 x 3/4-in	165	-
3/4-in	-	-
1-in	40	-
-in	23	-
-in	16	-
-in	1	-
<b>Total</b>	<b>245</b>	<b>-</b>

<b>SCHEDULE H - METER TESTING DATA</b>	
Number of meters tested during year	
1 Used, before repair	
2 Used, after repair	
3 Fast, requiring refund	
Numbers of meters in service requiring test per General Order No. 103	

<b>SCHEDULE I - SERVICE CONNECTIONS AT END OF YEAR</b>								
Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	221	-	221	-	-	-	221	-
Industrial/Commercial	16	-	16	-	-	-	16	-
Irrigation	8	-	8	-	-	-	8	-
Fire Protection (public)	-	-	-	-	-	-	-	-
Fire Protection (private)	-	-	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>245</b>	<b>-</b>	<b>245</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>245</b>	<b>-</b>

NOTE: Total connections (metered plus flat) should agree with total services in Schedule G.

<b>SCHEDULE J - STORAGE FACILITIES</b>			<b>SCHEDULE K - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)</b>					
Description	No.	Combined capacity in gallons	Description	2" and under	2 1/4 to 3 1/4	4"	Other sizes (specify)	Totals
				Concrete	1	47,000	Cast Iron	-
Earth	-	-	Welded steel	-	-	-	-	-
Wood	1	210,000	Standard screw	-	-	-	-	-
Steel	-	-	Cement-asbestos	-	1,300	-	5,575	6,875
Other	-	-	Plastic	-	-	-	2,700	2,700
			Other (specify)	-	-	-	-	-
				-	-	-	-	-
				-	-	-	-	-
<b>Total</b>	<b>2</b>	<b>257,000</b>	<b>Total</b>	<b>-</b>	<b>1,300</b>	<b>5,900</b>	<b>8,275</b>	<b>15,475</b>

**SCHEDULE L**  
**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: **N/A**

Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_

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

\$ \_\_\_\_\_ -

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

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: \$ \_\_\_\_\_  
 See Accompanying Accountant's Compilation Report

**SCHEDULE M  
FACILITY FEES DATA**

Please provide the following information relating to Facility Fees collected for the calendar year 2021, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name:	<u>Bank of America</u>
Address:	<u>Paso Robles, CA</u>
Account Number:	<u>00285-06879</u>
Date Opened:	<u>5/18/2001</u>

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

**A. Commercial**

<u>NAME</u>	<u>AMOUNT</u>
<u>N/A</u>	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**B. Residential**

<u>NAME</u>	<u>AMOUNT</u>
<u>Tongareva Street, Malibu, CA 90265</u>	\$ 5,000
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

	<u>AMOUNT</u>
Balance at beginning of year	\$ 1,257
Deposits during the year	\$ 5,000
Interest earned for calendar year	\$ -
Withdrawals from this account	\$ 1,534
Balance at end of year	\$ 4,723

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

Addition to Wells - \$1,531

Bank Fees - \$3

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



**DECLARATION**

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

I, the undersigned Robert M. Berry  
Officer, Partner, or Owner (Please Print)

of Yerba Buena 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

(805) 277-6168

Telephone Number

Date



COPY

Received \_\_\_\_\_  
Examined \_\_\_\_\_

CLASS D  
WATER UTILITIES

U# \_\_\_\_\_

2020  
ANNUAL REPORT  
OF

---

**YERBA BUENA WATER COMPANY**

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

---

**P.O. BOX 3829, PASO ROBLES, CA**  
(OFFICIAL MAILING ADDRESS)

**93447**  
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

**PEASLEY, ALDINGER & O'BYMACHOW**  
**AN ACCOUNTANCY CORPORATION**

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

2120 MAIN STREET, SUITE 265  
HUNTINGTON BEACH, CALIFORNIA 92648

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

**ACCOUNTANT'S COMPILATION REPORT**

April 9, 2021

Yerba Buena Water Company  
Paso Robles, California

Management is responsible for the accompanying financial statements of Yerba Buena Water Company, which comprise the balance sheet as of December 31, 2020, and the related income statement included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

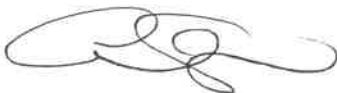
**Other Matter**

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Public Utilities Commission of the State of California, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The supplementary information included in the prescribed form is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such information.

We are not independent with respect to Yerba Buena Water Company.

PEASLEY, ALDINGER, & O'BYMACHOW  
AN ACCOUNTANCY CORPORATION



Christian L. Aldinger  
Certified Public Accountant

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## 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](mailto: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 22 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. When entering dollar amounts, enter whole dollars.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2020 through December 31, 2020. Fiscal year reports will not be accepted.

**CLASS D WATER UTILITIES**  
(HAVING LESS THAN 500 SERVICE CONNECTIONS)

**Yerba Buena Water Company**

(Name under which corporation, partnership or individual is doing business)

**P.O. Box 3829, Paso Robles, CA 93447**

(Official mailing address)

**Unincorporated part of Malibu, Ventura County**

(Service Area - Town and County)

Telephone Number: (805) 227-6168 Fax Number: (805) 227-6168

Email Address: RBERRY34@AOL.COM

**GENERAL INFORMATION**

(Attach a supplementary statement, if necessary)  
RETURN ORIGINAL TO COMMISSION, NO PHOTOCOPIES.

1. If a corporation show:  
(A) Date of organization August 3, 1947 incorporated in the State of California  
(B) Names, titles and addresses of principal officers: Crown Pointe Estates at Malibu, LLC  
21800 Oxnard St. #1190, Woodland Hills, CA 91367
2. If unincorporated provide the name and address of the owner(s) or the partners:  

---
3. Name, title, and telephone number of:  
(A) One person listed above to receive correspondence: Robert M. Berry, President (805) 227 - 6168  
(B) Person responsible for operations and services: Robert M. Berry, President (805) 227 - 6168
4. Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No) No  
If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged? N/A
5. State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent:  
N/A

**PUBLIC HEALTH STATUS**

6. Has state or local health department inspection been made during the year?
7. Are routine laboratory tests of water being made?
8. Has state health department water supply permit been obtained? (Indicate date)
9. If no permit has been obtained, state whether application has been made and when.
10. Show expiration date if state permit is temporary. \*Amended 4/26/06, 5/10/10 & 4/8/16.

Yes	No	Latest Date
	X	1/12/16
X		1/28/19
X		4/8/16

11. List Name, Grade, and License Number of all Licensed Operators:

Nestor Murillo - D2, T2

12. This annual report was prepared by:

Name of firm or consultant: Peasley, Aldinger & O'Bymachow

Address of firm or consultant: 2120 Main Street, Suite 265  
Huntington Beach, CA 92648

Phone Number of firm or consultant: (714) 536-4418

**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 2019:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row No.	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1	N/A										
2											
3											
4											
5											
6											
7											
8											
9											
10											



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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1		<b>UTILITY PLANT</b>		
2	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	1,524,191
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	-
7	104	Water Plant Purchased or Sold	A-1	-
8	105	Construction Work in Progress - Water Plant	A-1	-
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		\$ 1,524,191
14	108	Accumulated Depreciation of Water Plant	A-2	(781,826)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-2	-
16	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-2	-
17	108.3	Accumulated Depreciation of Water Plant - Other	A-2	-
18		Total Accumulated Depreciation/Amortization		\$ (781,826)
19		Net Utility Plant		\$ 742,365
20				
21		<b>INVESTMENTS</b>		
22	121	Non-utility Property and Other Assets		
23	122	Accumulated Depreciation of Non-Water Utility Property	A-2	-
24		Net non-utility property		\$ -
25	123	Investments in Affiliated Companies		-
26	124	Other Investments		-
27		Total Investments		\$ -
28				
29		<b>CURRENT AND ACCRUED ASSETS</b>		
30	131	Cash		128,920
31	132	Cash - Special Deposits		1,257
32	141	Accounts Receivable - Customers		11,892
33	142	Receivables from Affiliated Companies		-
34	143	Accumulated Provision for Uncollectible Accounts		-
35	151	Materials and Supplies		-
36	174	Other Current Assets		6,763
37		Total current and accrued assets		\$ 148,832
38				
39	180	Deferred Charges		-
40	181	Accumulated Deferred Income Tax Assets		-
41				
42		<b>Total Assets and Other Debits</b>		\$ 891,197

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1		<b>CORPORATE CAPITAL AND RETAINED EARNINGS</b>		
2	201	Common Stock	A-3	26,000
3	204	Preferred Stock	A-4	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-6	-
5	211	Other Paid-in Capital	A-7	385,319
6	215	Retained Earnings	A-8	(304,738)
7		Total corporate capital and retained earnings		\$ 106,581
8				
9		<b>PROPRIETARY CAPITAL</b>		
10	218	Proprietary Capital	A-9	-
11				
12		<b>LONG TERM DEBT</b>		
13	224	Long-term Debt	A-10	443,503
14				
15		<b>CURRENT AND ACCRUED LIABILITIES</b>		
16	230	Payables to Affiliated Companies		-
17	231	Accounts Payable		10,017
18	232	Short-term Notes Payable		-
19	233	Customer Deposits		-
20	236	Taxes Accrued		4,100
21	237	Interest Accrued		-
22	241	Other Current Liabilities		-
23		Total current and accrued liabilities		\$ 14,117
24				
25		<b>DEFERRED CREDITS</b>		
26	252	Advances for Construction		-
27	253	Other Credits		-
28	255	Accumulated Deferred Investment Tax - Credits		-
29	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation		-
30	283	Accumulated Deferred Income Tax Liabilities		-
31		Total deferred credits		\$ -
32				
33		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		
34	265	Contributions in Aid of Construction		579,220
35	272	Accumulated Amortization of Contributions (negative number)		(252,224)
36		Net Contributions in Aid of Construction		\$ 326,996
37		<b>Total Liabilities and Other Credits</b>		<b>\$ 891,197</b>

2020

**SCHEDULE A-1  
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Sch A-1a)	1,524,191	-	-	-	\$ 1,524,191
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Water Plant In Service - Other	-	-	-	-	\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)	-	-	-	-	\$ -
6	104	Water Plant Purchased or Sold	-	-	-	-	\$ -
7	105	Construction Work in Progress - Water Plant	-	-	-	-	\$ -
8	105.1	Construction Work in Progress - SDWBA/SRF	-	-	-	-	\$ -
9	105.2	Construction Work in Progress - Grant Funds	-	-	-	-	\$ -
10	105.3	Construction Work in Progress - Other	-	-	-	-	\$ -
11	114	Water Plant Acquisition Adjustments	-	-	-	-	\$ -
12		<b>Total utility plant</b>	<b>\$ 1,524,191</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,524,191</b>

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant	2,237	-	-	-	\$ 2,237
3	303	Land	-	-	-	-	\$ -
4		Total non-depreciable plant	\$ 2,237	\$ -	\$ -	\$ -	\$ 2,237
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	14,158	-	-	-	\$ 14,158
8	307	Wells	694,702	-	-	-	\$ 694,702
9	311	Pumping Equipment	172,897	-	-	-	\$ 172,897
10	317	Other Water Source Plant	206	-	-	-	\$ 206
11	320	Water Treatment Plant	6,147	-	-	-	\$ 6,147
12	330	Reservoirs, Tanks and Standpipes	101,390	-	-	-	\$ 101,390
13	331	Water Mains	378,582	-	-	-	\$ 378,582
14	333	Services and Meter Installations	24,511	-	-	-	\$ 24,511
15	334	Meters	37,284	-	-	-	\$ 37,284
16	335	Hydrants	18,935	-	-	-	\$ 18,935
17	339	Other Equipment	66,801	-	-	-	\$ 66,801
18	340	Office Furniture and Equipment	6,341	-	-	-	\$ 6,341
19	341	Transportation Equipment	-	-	-	-	\$ -
20		Total depreciable plant	\$ 1,521,954	\$ -	\$ -	\$ -	\$ 1,521,954
21		<b>Total water plant in service</b>	<b>\$ 1,524,191</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,524,191</b>

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

Footnotes:

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

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

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

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

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

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

**SCHEDULE A-2**  
**Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	741,146	-	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	17,049	-	-	-	-
4	(b) Charged to Account 403	23,631	-	-	-	-
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	\$ 40,680	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	-	-	-	-	-
13	(b) Cost of removal	-	-	-	-	-
14	(c) All other debits	-	-	-	-	-
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 781,826	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				2.67%	
19						
20	(2) EXPLANATION OF ALL OTHER CREDITS: N/A					
21						
22						
23						
24						
25						
26	(3) EXPLANATION OF ALL OTHER DEBITS: N/A					
27						
28						
29						
30						
31						
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION					
33	(a) Straight line	X				
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					

**SCHEDULE A-3**  
**Account 201 - Common Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Common Stock		1.00	26,000	\$ 26,000		\$ -
2					\$ -		\$ -
3					\$ -		\$ -
4					\$ -		\$ -
5					\$ -		\$ -
6				Total	\$ 26,000		\$ -

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

**SCHEDULE A-4**  
**Account 204 - Preferred Stock**

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

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

**SCHEDULE A-5**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	Crown Pointe Estates at Malibu, LLC	26,000		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	26,000	Total number of shares	-

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

<b>SCHEDULE A-7</b>		
<b>Account 211 - Other Paid in Capital (Corporations only)</b>		
Line No.	Description of Items (a)	Balance End of Year (b)
1	Paid in Capital	385,319
2		
3		
4		
5	Total	\$ 385,319

<b>SCHEDULE A-8</b>		
<b>Account 215 - Retained Earnings (Corporations Only)</b>		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	(282,009)
2	Add: Credits	
3	Net income	-
4	Prior period adjustments	-
5	Other credits (detail)	-
6	Total Credits	\$ -
7		
8	Less: Debits	
9	Net losses	(16,851)
10	Prior period adjustments	(5,878)
11	Dividend appropriations - preferred stock	-
12	Dividend appropriations - common stock	-
13	Other debits (detail)	-
14	Total Debits	(22,729)
15	Balance end of year	\$ (304,738)

**SCHEDULE A-9**  
**Account 218 - Proprietary Capital**  
**(Sole Proprietor or Partnership)**

Line No.	N/A 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		
7		
8	Total Credits	\$ -
9	Less: Debits	
10	Net losses	
11	218.1 Proprietary Drawings	
12	Other debits (detail):	
13		
14		
15	Total Debits	\$ -
16	Balance end of year	\$ -

**SCHEDULE A-10**  
**Account 224 - Long-Term Debt**

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1	Advance from affiliated company			443,503	0.00%	-	-
2							
3							
4							
5							
6							
7							
8			Total	\$ 443,503		\$ -	\$ -



**SCHEDULE B  
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		<b>UTILITY OPERATING INCOME</b>		
2	400	<b>Operating Revenues</b>	B-1	386,124
3				
4		<b>OPERATING REVENUE DEDUCTIONS</b>		
5	401	Operating Expenses	B-2	365,215
6	403	Depreciation Expense	A-2	23,631
7	407	SDWBA Loan Amortization Expense	A-2	-
8	408	Taxes Other Than Income Taxes	B-3	13,329
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		<b>Total operating revenue deductions</b>		\$ 402,975
12		<b>Total utility operating income</b>		\$ (16,851)
13				
14		<b>OTHER INCOME AND DEDUCTIONS</b>		
15	421	Non-Utility Income	B-4	-
16	426	Miscellaneous Non-Utility Expense	B-4	-
17	427	Interest Expense (excluding SDWBA)	B-5	-
18	427	Interest Expense (SDWBA)	B-5	-
19		<b>Total other income and deductions</b>		\$ -
20		<b>Net income</b>		\$ (16,851)

**SCHEDULE B-1**  
**Account 400 - Operating Revenues**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		<b>WATER SERVICE REVENUES</b>	
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	-
13		Subtotal	\$ -
14			
15	465	Irrigation revenue	
16			
17	470	Metered water revenue	
18		470.1 Residential, Single-family, Multiple Dwelling Units	385,954
19		470.2 Commercial and Multi-residential Master Metered	-
20		470.3 Large Water Users	-
21		470.4 Safe Drinking Water Bond Surcharge	-
22		470.5 Other Metered Revenues	-
23		Subtotal	\$ 385,954
24		Total water service revenues	\$ 385,954
25			
26	480	Other water revenue	170
27		Total Operating Revenues	\$ 386,124

**SCHEDULE B-2**  
**Account 401 - Operating Expenses**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>	
2		<b>VOLUME RELATED EXPENSES</b>	
3	610	Purchased Water	-
4	615	Power	22,299
5	618	Other Volume Related Expenses	3,474
6		Total volume related expenses	\$ 25,773
7			
8		<b>NON-VOLUME RELATED EXPENSES</b>	
9	630	Employee Labor	-
10	640	Materials	1,166
11	650	Contract Work	161,285
12	660	Transportation Expense	6,638
13	664	Other Plant Maintenance Expenses	35,550
14		Total non-volume related expenses	\$ 204,639
15		Total plant operation and maintenance exp.	\$ 230,412
16			
17		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
18	670	Office Salaries	-
19	671	Management Salaries	-
20	674	Employee Pensions and Benefits	-
21	676	Uncollectible Accounts Expense	3,216
22	678	Office Services and Rentals	8,355
23	681	Office Supplies and Expenses	13,868
24	682	Professional Services	96,157
25	684	Insurance	7,690
26	688	Regulatory Compliance Expense	4,690
27	689	General Expenses	827
28		Total administrative and general expenses	\$ 134,803
29	800	Expenses Capitalized - Credit (Optional)	-
30	900	Clearing Accounts (Optional)	-
31		Net administrative and general expense	\$ 134,803
32		Total Operating Expenses	\$ 365,215

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

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	2,890	-	\$ 2,890
3	408.2 Payroll taxes	-	-	\$ -
4	408.3 Other taxes and licenses	10,439	-	\$ 10,439
5	Total taxes other than income taxes	\$ 13,329	\$ -	\$ 13,329
6				
7	409 State corporate income tax	800	-	\$ 800
8	410 Federal corporate income tax	-	-	\$ -
9	Total income taxes	\$ 800	\$ -	\$ 800
10				
11	Total	\$ 14,129	\$ -	\$ 14,129

**SCHEDULE B-4**  
**Accounts 421, 426 - Income and Expense from Non-Utility Operations**

Line No.	Description (a)	Non-Utility Income Acct. 421 (b)	Miscellaneous Non-Utility Expense Acct. 426 (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE B-5**  
**Account 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	
2	Interest on other (give details below):	
3		
4	N/A	
5		
6		
7		
8		
9		
10	Total	\$ -

**SCHEDULE C - SOURCES OF SUPPLY AND WATER DEVELOPED WELLS**

Location	No.	Diam. Inch	Depth to Water Feet	Pumping Capacity (g.p.m.)	Annual Quantities Pumped
All Wells Northern Portion of Camp Hess Kramer.	5	10	48 +/-	472	39,525 HFC
	6	8	40 +/-	110	
	7	6	30 +/-	160	
	8	6	70 +/-	90	
	9	8	36 +/-	280	
<b>OTHER</b>					
Streams or Springs Location of Diversion Point	Flow in Priority Right		(Unit) Diversions		Annual Quantities Diverted
	Claim	Capacity	Max	Min	Unit
N/A					
Purchased water (unit)				Annual Quantity	
Supplier: N/A					

**SCHEDULE D - WATER DELIVERED TO METERED CUSTOMERS**

(If figures are available) (specify unit)

Classification of Service	Month of Year		Total for Year
	Maximum	Minimum	
Residential			
Commercial			
Industrial			N/A
Fire Protection			
Irrigation			
Other (specify)			
Total			-

**SCHEDULE E - EMPLOYEES AND THEIR COMPENSATION**

Line	Acct	Account	Number at End of Year	Salaries Charged to Expense	Salaries Charged to Plant Accounts	Total Salaries and Wages Paid
1	630	Employee Labor	N/A			\$ -
2	670	Office salaries	N/A			\$ -
3	671	Management salaries	N/A			\$ -
4		Total	YBWC has no direct employees.			\$ -

SCHEDULE F - ADVANCES FOR CONSTRUCTION	
Balance beginning of year	
Additions during year	
Subtotal - Beginning balance plus additions during year	\$ -
Refunds	
Transfers to Acct. 265 - Contributions in Aid of Construction	
Balance end of year	\$ -

SCHEDULE G - TOTAL METERS AND SERVICES (Active and Inactive)		
Size	Meters	Services
5/8 x 3/4-in	165	-
3/4-in	-	-
1-in	40	-
-in	23	-
-in	16	-
-in	1	-
<b>Total</b>	<b>245</b>	<b>-</b>

SCHEDULE H - METER TESTING DATA	
Number of meters tested during year	
1 Used, before repair	
2 Used, after repair	
3 Fast, requiring refund	
Numbers of meters in service requiring test per General Order No. 103	

SCHEDULE I - SERVICE CONNECTIONS AT END OF YEAR								
Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	221	-	221	-	-	-	221	-
Industrial/Commercial	16	-	16	-	-	-	16	-
Irrigation	8	-	8	-	-	-	8	-
Fire Protection (public)	-	-	-	-	-	-	-	-
Fire Protection (private)	-	-	-	-	-	-	-	-
Other (specify)	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>245</b>	<b>-</b>	<b>245</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>245</b>	<b>-</b>

NOTE: Total connections (metered plus flat) should agree with total services in Schedule G.

SCHEDULE J - STORAGE FACILITIES			SCHEDULE K - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)					
Description	No.	Combined capacity in gallons	Description	2" and under			Other sizes (specify)	Totals
				2"	2 1/4 to 3 1/4"	4"		
Concrete	1	47,000	Cast Iron	-	-	5,900	-	5,900
Earth	-	-	Welded steel	-	-	-	-	-
Wood	1	210,000	Standard screw	-	-	-	-	-
Steel	-	-	Cement-asbestos	-	1,300	-	5,575	6,875
Other	-	-	Plastic	-	-	-	2,700	2,700
			Other (specify)	-	-	-	-	-
				-	-	-	-	-
				-	-	-	-	-
<b>Total</b>	<b>2</b>	<b>257,000</b>	<b>Total</b>	<b>-</b>	<b>1,300</b>	<b>5,900</b>	<b>8,275</b>	<b>15,475</b>

**SCHEDULE L**  
**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: **N/A**

Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_

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

\$ \_\_\_\_\_ -

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

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: \$ \_\_\_\_\_  
 See Accompanying Accountant's Compilation Report  
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**SCHEDULE M  
FACILITY FEES DATA**

Please provide the following information relating to Facility Fees collected for the calendar year 2020, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name:	<u>Bank of America</u>
Address:	<u>Paso Robles, CA</u>
Account Number:	<u>00285-06879</u>
Date Opened:	<u>5/18/2001</u>

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

A. Commercial

<u>NAME</u>	<u>AMOUNT</u>
<u>N/A</u>	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Residential

<u>NAME</u>	<u>AMOUNT</u>
<u>N/A</u>	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

	<u>AMOUNT</u>
Balance at beginning of year	\$ 1,257
Deposits during the year	\$ -
Interest earned for calendar year	\$ -
Withdrawals from this account	\$ -
Balance at end of year	\$ 1,257

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

N/A

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



**DECLARATION**

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

I, the undersigned Robert M. Berry  
Officer, Partner, or Owner (Please Print)

of Yerba Buena 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, 2020 through December 31, 2020.

President

Title (Please Print)

\_\_\_\_\_  
Signature

(805) 277-6168

Telephone Number

\_\_\_\_\_  
Date