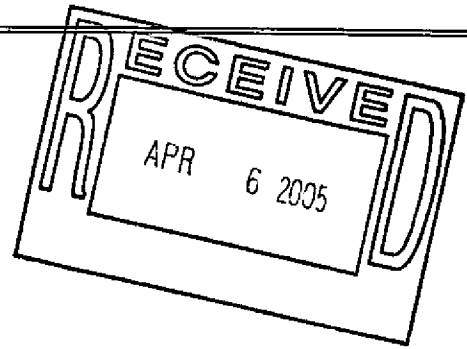


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2004  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF  
CALIFORNIA WATER SERVICE COMPANY

1720 North First Street  
SAN JOSE, CALIFORNIA 95112-4598

Lucerne, Armstrong,  
Rancho Del Paradiso,

Name of District: Redwood Valley

Location: Hawkins and Marin and  
Coast Spring Sonoma  
(TOWN OR CITY) (County)

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2004

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2005  
(FILE TWO COPIES IF THREE RECEIVED)



**ANALYSIS OF UTILITY PLANT**  
**December/31/2004**

| ACCT                               | DESCRIPTION                    | BALANCE<br>BEG OF YR | PLANT ADD<br>DURING YR | PLANT RET<br>DURING YR | OTHER DEBITS<br>OR CREDITS | BALANCE<br>END OF YR |
|------------------------------------|--------------------------------|----------------------|------------------------|------------------------|----------------------------|----------------------|
| <b>I. INTANGIBLE PLANT</b>         |                                |                      |                        |                        |                            |                      |
| 301                                | ORGANIZATION                   | 0.00                 |                        |                        |                            | 0.00                 |
| 302                                | FRANCHISES AND CONSENTS        | 0.00                 |                        |                        |                            | 0.00                 |
| 303                                | OTHER INTANGIBLE PLANT         | 34,222.87            |                        |                        |                            | 34,222.87            |
|                                    | TOTAL INTANGIBLE PLANT         | 34,222.87            |                        |                        |                            | 34,222.87            |
| <b>II. LAND PLANT</b>              |                                |                      |                        |                        |                            |                      |
| 306                                | LAND AND LAND RIGHTS           | 0.00                 |                        |                        |                            | 0.00                 |
| <b>III. SOURCE OF SUPPLY PLANT</b> |                                |                      |                        |                        |                            |                      |
| 311                                | STRUCTURES AND IMPROVEMENTS    | 0.00                 |                        |                        |                            | 0.00                 |
| 312                                | COLLECTING AND IMPOUNDING RES  | 0.00                 |                        |                        |                            | 0.00                 |
| 313                                | LAKE, RIVER AND OTHER INTAKES  | 0.00                 |                        |                        |                            | 0.00                 |
| 315                                | WELLS                          | 0.00                 |                        |                        |                            | 0.00                 |
| 316                                | SUPPLY MAINS                   | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | TOTAL SOURCE OF SUPPLY PLANT   | 0.00                 |                        |                        |                            | 0.00                 |
| <b>IV. PUMPING PLANT</b>           |                                |                      |                        |                        |                            |                      |
| 321                                | STRUCTURES AND IMPROVEMENTS    | 0.00                 |                        |                        |                            | 0.00                 |
| 3211                               | PAVEMENT                       | 0.00                 |                        |                        |                            | 0.00                 |
| 324                                | PUMPING EQUIPMENT              | 2,328.74             |                        |                        |                            | 2,328.74             |
| 325                                | OTHER PUMPING PLANT            | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | TOTAL PUMPING PLANT            | 2,328.74             |                        |                        |                            | 2,328.74             |
| <b>V. WATER TREATMENT PLANT</b>    |                                |                      |                        |                        |                            |                      |
| 331                                | STRUCTURES AND IMPROVEMENTS    | 6,866.93             | 170.31                 |                        |                            | 7,037.24             |
| 332                                | WATER TREATMENT EQUIPMENT      | 325,042.13           | 319,182.98             |                        | -357,427.51                | 286,797.60           |
|                                    | TOTAL WATER TREATMENT PLANT    | 331,909.06           | 319,353.29             |                        | -357,427.51                | 293,834.84           |
| <b>VI. TRANS AND DIST PLANT</b>    |                                |                      |                        |                        |                            |                      |
| 341                                | STRUCTURES AND IMPROVEMENTS    | 0.00                 |                        |                        |                            | 0.00                 |
| 3411                               | PAVEMENT                       | 0.00                 |                        |                        |                            | 0.00                 |
| 342                                | RESERVOIRS AND TANKS           | 0.00                 |                        |                        |                            | 0.00                 |
| 3421                               | TANK PAINTING                  | 0.00                 |                        |                        |                            | 0.00                 |
| 343                                | TRANS AND DIST MAINS           | 0.00                 | 44,064.60              |                        |                            | 44,064.60            |
| 344                                | FIRE MAINS                     | 0.00                 |                        |                        |                            | 0.00                 |
| 345                                | SERVICES                       | 0.00                 |                        |                        |                            | 0.00                 |
| 346                                | METERS                         | 1,975.38             | 6,068.60               |                        |                            | 8,043.98             |
| 348                                | HYDRANTS                       | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | TOTAL TRANS AND DIST PLANT     | 1,975.38             | 50,133.20              |                        |                            | 52,108.58            |
| <b>VII. GENERAL PLANT</b>          |                                |                      |                        |                        |                            |                      |
| 371                                | STRUCTURES AND IMPROVEMENTS    | 7,308.90             |                        |                        |                            | 7,308.90             |
| 3711                               | PAVEMENT                       | 0.00                 |                        |                        |                            | 0.00                 |
| 3720                               | OFFICE FURNITURE AND EQUIPMENT | 0.00                 |                        |                        | 1,678.08                   | 1,678.08             |
| 3721                               | OFFICE EQUIPMENT - COMPUTERS   | 0.00                 |                        |                        |                            | 0.00                 |
| 3722                               | COMPUTER SOFTWARE              | 0.00                 |                        |                        |                            | 0.00                 |
| 373                                | TRANSPORTATION EQUIPMENT       | 48,448.88            | 29,855.89              | -13,300.00             |                            | 65,004.77            |
| 374                                | STORES EQUIPMENT               | 0.00                 |                        |                        |                            | 0.00                 |
| 375                                | LABORATORY EQUIPMENT           | 0.00                 |                        |                        |                            | 0.00                 |
| 376                                | COMMUNICATION EQUIPMENT        | 0.00                 |                        |                        |                            | 0.00                 |
| 377                                | POWER OPERATED EQUIPMENT       | 0.00                 |                        |                        |                            | 0.00                 |
| 378                                | TOOLS, SHOP AND GARAGE EQUIP   | 0.00                 |                        |                        |                            | 0.00                 |
| 379                                | OTHER GENERAL PLANT            | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | TOTAL OTHER GENERAL PLANT      | 55,757.78            | 29,855.89              | -13,300.00             | 1,678.08                   | 73,991.75            |
| <b>VIII. UNDISTRIBUTED ITEMS</b>   |                                |                      |                        |                        |                            |                      |
| 390                                | OTHER TANGIBLE PROPERTY        | 0.00                 |                        |                        |                            | 0.00                 |
| 391                                | UTILITY PLANT PURCHASED        | 13,757.48            |                        |                        |                            | 13,757.48            |
|                                    | DIST GO PLANT ALLOCATION       | 0.00                 | 0.00                   | 0.00                   | 0.00                       | 0.00                 |
|                                    | OTHER GO PLANT ALLOCATION      | 0.00                 | 0.00                   | 0.00                   | 0.00                       | 0.00                 |
|                                    | TOTAL UNDISTRIBUTED ITE        | 13,757.48            |                        |                        |                            | 13,757.48            |
|                                    | TOTAL UTILITY PLANT IN SERVICE | 439,951.31           | 399,342.38             | -13,300.00             | -355,749.43                | 470,244.26           |



**ANALYSIS OF UTILITY PLANT**  
**December/31/2004**

| ACCT                               | DESCRIPTION                    | BALANCE<br>BEG OF YR | PLANT ADD<br>DURING YR | PLANT RET<br>DURING YR | OTHER DEBITS<br>OR CREDITS | BALANCE<br>END OF YR |
|------------------------------------|--------------------------------|----------------------|------------------------|------------------------|----------------------------|----------------------|
| <b>I. INTANGIBLE PLANT</b>         |                                |                      |                        |                        |                            |                      |
| 301                                | ORGANIZATION                   | 0.00                 |                        |                        |                            | 0.00                 |
| 302                                | FRANCHISES AND CONSENTS        | 0.00                 |                        |                        |                            | 0.00                 |
| 303                                | OTHER INTANGIBLE PLANT         | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | TOTAL INTANGIBLE PLANT         | 0.00                 |                        |                        |                            | 0.00                 |
| <b>II. LAND PLANT</b>              |                                |                      |                        |                        |                            |                      |
| 306                                | LAND AND LAND RIGHTS           | 85,294.59            |                        |                        |                            | 85,294.59            |
| <b>III. SOURCE OF SUPPLY PLANT</b> |                                |                      |                        |                        |                            |                      |
| 311                                | STRUCTURES AND IMPROVEMENTS    | 132,298.63           |                        |                        |                            | 132,298.63           |
| 312                                | COLLECTING AND IMPOUNDING RES  | 0.00                 |                        |                        |                            | 0.00                 |
| 313                                | LAKE, RIVER AND OTHER INTAKES  | 0.00                 |                        |                        |                            | 0.00                 |
| 315                                | WELLS                          | 20,971.00            |                        |                        |                            | 20,971.00            |
| 316                                | SUPPLY MAINS                   | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | TOTAL SOURCE OF SUPPLY PLANT   | 153,269.63           |                        |                        |                            | 153,269.63           |
| <b>IV. PUMPING PLANT</b>           |                                |                      |                        |                        |                            |                      |
| 321                                | STRUCTURES AND IMPROVEMENTS    | 0.00                 |                        |                        |                            | 0.00                 |
| 3211                               | PAVEMENT                       | 0.00                 | 12,425.70              |                        |                            | 12,425.70            |
| 324                                | PUMPING EQUIPMENT              | 119,113.42           | 16,326.65              |                        |                            | 135,440.07           |
| 325                                | OTHER PUMPING PLANT            | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | TOTAL PUMPING PLANT            | 119,113.42           | 28,752.35              |                        |                            | 147,865.77           |
| <b>V. WATER TREATMENT PLANT</b>    |                                |                      |                        |                        |                            |                      |
| 331                                | STRUCTURES AND IMPROVEMENTS    | 0.00                 |                        |                        |                            | 0.00                 |
| 332                                | WATER TREATMENT EQUIPMENT      | 601,616.29           | 42,298.40              |                        | -1,883.40                  | 642,031.29           |
|                                    | TOTAL WATER TREATMENT PLANT    | 601,616.29           | 42,298.40              |                        | -1,883.40                  | 642,031.29           |
| <b>VI. TRANS AND DIST PLANT</b>    |                                |                      |                        |                        |                            |                      |
| 341                                | STRUCTURES AND IMPROVEMENTS    | 0.00                 |                        |                        |                            | 0.00                 |
| 3411                               | PAVEMENT                       | 0.00                 |                        |                        |                            | 0.00                 |
| 342                                | RESERVOIRS AND TANKS           | 503,264.00           |                        |                        |                            | 503,264.00           |
| 3421                               | TANK PAINTING                  | 0.00                 | 154,758.45             |                        |                            | 154,758.45           |
| 343                                | TRANS AND DIST MAINS           | 580,819.00           | 1,147,934.26           |                        | 3,591.00                   | 1,732,344.26         |
| 344                                | FIRE MAINS                     | 0.00                 |                        |                        |                            | 0.00                 |
| 345                                | SERVICES                       | 133,900.84           | 40,848.11              | -524.35                |                            | 174,224.60           |
| 346                                | METERS                         | 84,701.44            | 3,572.66               |                        |                            | 88,274.10            |
| 348                                | HYDRANTS                       | 23,651.00            | 5,521.20               |                        |                            | 29,172.20            |
|                                    | TOTAL TRANS AND DIST PLANT     | 1,326,336.28         | 1,352,634.68           | -524.35                | 3,591.00                   | 2,682,037.61         |
| <b>VII. GENERAL PLANT</b>          |                                |                      |                        |                        |                            |                      |
| 371                                | STRUCTURES AND IMPROVEMENTS    | 0.00                 |                        |                        |                            | 0.00                 |
| 3711                               | PAVEMENT                       | 0.00                 |                        |                        |                            | 0.00                 |
| 3720                               | OFFICE FURNITURE AND EQUIPMENT | 42,992.60            |                        |                        |                            | 42,992.60            |
| 3721                               | OFFICE EQUIPMENT - COMPUTERS   | 0.00                 |                        |                        |                            | 0.00                 |
| 3722                               | COMPUTER SOFTWARE              | 0.00                 |                        |                        |                            | 0.00                 |
| 373                                | TRANSPORTATION EQUIPMENT       | 26,357.00            | 54,509.44              |                        | 15,078.70                  | 95,945.14            |
| 374                                | STORES EQUIPMENT               | 0.00                 |                        |                        |                            | 0.00                 |
| 375                                | LABORATORY EQUIPMENT           | 0.00                 | 3,289.02               |                        |                            | 3,289.02             |
| 376                                | COMMUNICATION EQUIPMENT        | 0.00                 |                        |                        |                            | 0.00                 |
| 377                                | POWER OPERATED EQUIPMENT       | 0.00                 |                        |                        |                            | 0.00                 |
| 378                                | TOOLS, SHOP AND GARAGE EQUIP   | 10,289.00            |                        |                        |                            | 10,289.00            |
| 379                                | OTHER GENERAL PLANT            | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | TOTAL OTHER GENERAL PLANT      | 79,638.60            | 57,798.46              |                        | 15,078.70                  | 152,515.76           |
| <b>VIII. UNDISTRIBUTED ITEMS</b>   |                                |                      |                        |                        |                            |                      |
| 390                                | OTHER TANGIBLE PROPERTY        | 0.00                 |                        |                        |                            | 0.00                 |
| 391                                | UTILITY PLANT PURCHASED        | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | DIST GO PLANT ALLOCATION       | 118,867.28           | 12,291.14              | -2,041.14              | 466.66                     | 129,583.94           |
|                                    | OTHER GO PLANT ALLOCATION      | 0.00                 | 0.00                   | 0.00                   | 0.00                       | 0.00                 |
|                                    | TOTAL UNDISTRIBUTED ITE        | 118,867.28           | 12,291.14              | -2,041.14              | 466.66                     | 129,583.94           |
|                                    | TOTAL UTILITY PLANT IN SERVICE | 2,484,136.09         | 1,493,775.03           | -2,565.49              | 17,252.96                  | 3,992,598.59         |



**ANALYSIS OF UTILITY PLANT**  
**December/31/2004**

| ACCT                               | DESCRIPTION                    | BALANCE<br>BEG OF YR | PLANT ADD<br>DURING YR | PLANT RET<br>DURING YR | OTHER DEBITS<br>OR CREDITS | BALANCE<br>END OF YR |
|------------------------------------|--------------------------------|----------------------|------------------------|------------------------|----------------------------|----------------------|
| <b>I. INTANGIBLE PLANT</b>         |                                |                      |                        |                        |                            |                      |
| 301                                | ORGANIZATION                   | 0.00                 |                        |                        |                            | 0.00                 |
| 302                                | FRANCHISES AND CONSENTS        | 0.00                 |                        |                        |                            | 0.00                 |
| 303                                | OTHER INTANGIBLE PLANT         | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | TOTAL INTANGIBLE PLANT         | 0.00                 |                        |                        |                            | 0.00                 |
| <b>II. LAND PLANT</b>              |                                |                      |                        |                        |                            |                      |
| 306                                | LAND AND LAND RIGHTS           | 4,406.00             |                        |                        |                            | 4,406.00             |
| <b>III. SOURCE OF SUPPLY PLANT</b> |                                |                      |                        |                        |                            |                      |
| 311                                | STRUCTURES AND IMPROVEMENTS    | 8,442.00             |                        |                        |                            | 8,442.00             |
| 312                                | COLLECTING AND IMPOUNDING RES  | 0.00                 |                        |                        |                            | 0.00                 |
| 313                                | LAKE, RIVER AND OTHER INTAKES  | 0.00                 |                        |                        |                            | 0.00                 |
| 315                                | WELLS                          | 99,085.00            |                        |                        |                            | 99,085.00            |
| 316                                | SUPPLY MAINS                   | 2,442.00             |                        |                        |                            | 2,442.00             |
|                                    | TOTAL SOURCE OF SUPPLY PLANT   | 109,969.00           |                        |                        |                            | 109,969.00           |
| <b>IV. PUMPING PLANT</b>           |                                |                      |                        |                        |                            |                      |
| 321                                | STRUCTURES AND IMPROVEMENTS    | 0.00                 |                        |                        |                            | 0.00                 |
| 3211                               | PAVEMENT                       | 0.00                 |                        |                        |                            | 0.00                 |
| 324                                | PUMPING EQUIPMENT              | 36,057.00            | 13,134.07              | -5,389.76              |                            | 43,801.31            |
| 325                                | OTHER PUMPING PLANT            | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | TOTAL PUMPING PLANT            | 36,057.00            | 13,134.07              | -5,389.76              |                            | 43,801.31            |
| <b>V. WATER TREATMENT PLANT</b>    |                                |                      |                        |                        |                            |                      |
| 331                                | STRUCTURES AND IMPROVEMENTS    | 0.00                 |                        |                        |                            | 0.00                 |
| 332                                | WATER TREATMENT EQUIPMENT      | 10,123.00            |                        |                        | 357,427.51                 | 367,550.51           |
|                                    | TOTAL WATER TREATMENT PLANT    | 10,123.00            |                        |                        | 357,427.51                 | 367,550.51           |
| <b>VI. TRANS AND DIST PLANT</b>    |                                |                      |                        |                        |                            |                      |
| 341                                | STRUCTURES AND IMPROVEMENTS    | 0.00                 |                        |                        |                            | 0.00                 |
| 3411                               | PAVEMENT                       | 0.00                 |                        |                        |                            | 0.00                 |
| 342                                | RESERVOIRS AND TANKS           | 118,339.00           |                        |                        |                            | 118,339.00           |
| 3421                               | TANK PAINTING                  | 0.00                 |                        |                        |                            | 0.00                 |
| 343                                | TRANS AND DIST MAINS           | 201,509.00           |                        |                        |                            | 201,509.00           |
| 344                                | FIRE MAINS                     | 0.00                 |                        |                        |                            | 0.00                 |
| 345                                | SERVICES                       | 43,768.00            | 7,803.23               |                        |                            | 51,571.23            |
| 346                                | METERS                         | 25,682.00            | 1,890.10               |                        |                            | 27,572.10            |
| 348                                | HYDRANTS                       | 9,772.00             |                        |                        |                            | 9,772.00             |
|                                    | TOTAL TRANS AND DIST PLANT     | 399,070.00           | 9,693.33               |                        |                            | 408,763.33           |
| <b>VII. GENERAL PLANT</b>          |                                |                      |                        |                        |                            |                      |
| 371                                | STRUCTURES AND IMPROVEMENTS    | 0.00                 |                        |                        |                            | 0.00                 |
| 3711                               | PAVEMENT                       | 0.00                 |                        |                        |                            | 0.00                 |
| 3720                               | OFFICE FURNITURE AND EQUIPMENT | 9,876.00             |                        |                        |                            | 9,876.00             |
| 3721                               | OFFICE EQUIPMENT - COMPUTERS   | 0.00                 |                        |                        |                            | 0.00                 |
| 3722                               | COMPUTER SOFTWARE              | 0.00                 |                        |                        |                            | 0.00                 |
| 373                                | TRANSPORTATION EQUIPMENT       | 21,316.00            |                        |                        |                            | 21,316.00            |
| 374                                | STORES EQUIPMENT               | 0.00                 |                        |                        |                            | 0.00                 |
| 375                                | LABORATORY EQUIPMENT           | 0.00                 |                        |                        |                            | 0.00                 |
| 376                                | COMMUNICATION EQUIPMENT        | 0.00                 |                        |                        |                            | 0.00                 |
| 377                                | POWER OPERATED EQUIPMENT       | 0.00                 |                        |                        |                            | 0.00                 |
| 378                                | TOOLS, SHOP AND GARAGE EQUIP   | 4,313.00             |                        |                        |                            | 4,313.00             |
| 379                                | OTHER GENERAL PLANT            | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | TOTAL OTHER GENERAL PLANT      | 35,505.00            |                        |                        |                            | 35,505.00            |
| <b>VIII. UNDISTRIBUTED ITEMS</b>   |                                |                      |                        |                        |                            |                      |
| 390                                | OTHER TANGIBLE PROPERTY        | 0.00                 |                        |                        |                            | 0.00                 |
| 391                                | UTILITY PLANT PURCHASED        | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | DIST GO PLANT ALLOCATION       | 41,764.18            | 4,318.51               | -717.16                | 163.96                     | 45,529.49            |
|                                    | OTHER GO PLANT ALLOCATION      | 0.00                 | 0.00                   | 0.00                   | 0.00                       | 0.00                 |
|                                    | TOTAL UNDISTRIBUTED ITE        | 41,764.18            | 4,318.51               | -717.16                | 163.96                     | 45,529.49            |
|                                    | TOTAL UTILITY PLANT IN SERVICE | 636,894.18           | 27,145.91              | -6,106.92              | 357,591.47                 | 1,015,524.64         |



**ANALYSIS OF UTILITY PLANT**  
**December/31/2004**

| ACCT                               | DESCRIPTION                    | BALANCE<br>BEG OF YR | PLANT ADD<br>DURING YR | PLANT RET<br>DURING YR | OTHER DEBITS<br>OR CREDITS | BALANCE<br>END OF YR |
|------------------------------------|--------------------------------|----------------------|------------------------|------------------------|----------------------------|----------------------|
| <b>I. INTANGIBLE PLANT</b>         |                                |                      |                        |                        |                            |                      |
| 301                                | ORGANIZATION                   | 0.00                 |                        |                        |                            | 0.00                 |
| 302                                | FRANCHISES AND CONSENTS        | 0.00                 |                        |                        |                            | 0.00                 |
| 303                                | OTHER INTANGIBLE PLANT         | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | TOTAL INTANGIBLE PLANT         | 0.00                 |                        |                        |                            | 0.00                 |
| <b>II. LAND PLANT</b>              |                                |                      |                        |                        |                            |                      |
| 306                                | LAND AND LAND RIGHTS           | 14,752.12            |                        |                        |                            | 14,752.12            |
| <b>III. SOURCE OF SUPPLY PLANT</b> |                                |                      |                        |                        |                            |                      |
| 311                                | STRUCTURES AND IMPROVEMENTS    | 14,752.12            |                        |                        |                            | 14,752.12            |
| 312                                | COLLECTING AND IMPOUNDING RES  | 0.00                 |                        |                        |                            | 0.00                 |
| 313                                | LAKE, RIVER AND OTHER INTAKES  | 0.00                 |                        |                        |                            | 0.00                 |
| 315                                | WELLS                          | 24,512.92            | 50,833.81              |                        |                            | 75,346.73            |
| 316                                | SUPPLY MAINS                   | 10,759.06            |                        |                        |                            | 10,759.06            |
|                                    | TOTAL SOURCE OF SUPPLY PLANT   | 50,024.10            | 50,833.81              |                        |                            | 100,857.91           |
| <b>IV. PUMPING PLANT</b>           |                                |                      |                        |                        |                            |                      |
| 321                                | STRUCTURES AND IMPROVEMENTS    | 0.00                 |                        |                        |                            | 0.00                 |
| 3211                               | PAVEMENT                       | 0.00                 |                        |                        |                            | 0.00                 |
| 324                                | PUMPING EQUIPMENT              | 42,022.02            | 11,895.21              |                        |                            | 53,917.23            |
| 325                                | OTHER PUMPING PLANT            | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | TOTAL PUMPING PLANT            | 42,022.02            | 11,895.21              |                        |                            | 53,917.23            |
| <b>V. WATER TREATMENT PLANT</b>    |                                |                      |                        |                        |                            |                      |
| 331                                | STRUCTURES AND IMPROVEMENTS    | 0.00                 |                        |                        |                            | 0.00                 |
| 332                                | WATER TREATMENT EQUIPMENT      | 33,275.46            |                        |                        |                            | 33,275.46            |
|                                    | TOTAL WATER TREATMENT PLANT    | 33,275.46            |                        |                        |                            | 33,275.46            |
| <b>VI. TRANS AND DIST PLANT</b>    |                                |                      |                        |                        |                            |                      |
| 341                                | STRUCTURES AND IMPROVEMENTS    | 0.00                 |                        |                        |                            | 0.00                 |
| 3411                               | PAVEMENT                       | 0.00                 |                        |                        |                            | 0.00                 |
| 342                                | RESERVOIRS AND TANKS           | 44,752.77            |                        |                        |                            | 44,752.77            |
| 3421                               | TANK PAINTING                  | 0.00                 | 65,995.77              |                        |                            | 65,995.77            |
| 343                                | TRANS AND DIST MAINS           | 111,472.79           |                        |                        |                            | 111,472.79           |
| 344                                | FIRE MAINS                     | 0.00                 |                        |                        |                            | 0.00                 |
| 345                                | SERVICES                       | 19,965.27            |                        |                        |                            | 19,965.27            |
| 346                                | METERS                         | 8,429.78             |                        |                        |                            | 8,429.78             |
| 348                                | HYDRANTS                       | 24,402.00            |                        |                        |                            | 24,402.00            |
|                                    | TOTAL TRANS AND DIST PLANT     | 209,022.61           | 65,995.77              |                        |                            | 275,018.38           |
| <b>VII. GENERAL PLANT</b>          |                                |                      |                        |                        |                            |                      |
| 371                                | STRUCTURES AND IMPROVEMENTS    | 0.00                 |                        |                        |                            | 0.00                 |
| 3711                               | PAVEMENT                       | 0.00                 |                        |                        |                            | 0.00                 |
| 3720                               | OFFICE FURNITURE AND EQUIPMENT | 4,436.73             |                        |                        |                            | 4,436.73             |
| 3721                               | OFFICE EQUIPMENT - COMPUTERS   | 0.00                 |                        |                        |                            | 0.00                 |
| 3722                               | COMPUTER SOFTWARE              | 0.00                 |                        |                        |                            | 0.00                 |
| 373                                | TRANSPORTATION EQUIPMENT       | 443.67               |                        |                        |                            | 443.67               |
| 374                                | STORES EQUIPMENT               | 0.00                 |                        |                        |                            | 0.00                 |
| 375                                | LABORATORY EQUIPMENT           | 0.00                 |                        |                        |                            | 0.00                 |
| 376                                | COMMUNICATION EQUIPMENT        | 0.00                 |                        |                        |                            | 0.00                 |
| 377                                | POWER OPERATED EQUIPMENT       | 0.00                 |                        |                        |                            | 0.00                 |
| 378                                | TOOLS, SHOP AND GARAGE EQUIP   | 11,091.82            |                        |                        |                            | 11,091.82            |
| 379                                | OTHER GENERAL PLANT            | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | TOTAL OTHER GENERAL PLANT      | 15,972.22            |                        |                        |                            | 15,972.22            |
| <b>VIII. UNDISTRIBUTED ITEMS</b>   |                                |                      |                        |                        |                            |                      |
| 390                                | OTHER TANGIBLE PROPERTY        | 0.00                 |                        |                        |                            | 0.00                 |
| 391                                | UTILITY PLANT PURCHASED        | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | DIST GO PLANT ALLOCATION       | 22,288.40            | 2,325.35               | -386.16                | 88.29                      | 24,315.88            |
|                                    | OTHER GO PLANT ALLOCATION      | 0.00                 | 0.00                   | 0.00                   | 0.00                       | 0.00                 |
|                                    | TOTAL UNDISTRIBUTED ITE        | 22,288.40            | 2,325.35               | -386.16                | 88.29                      | 24,315.88            |
|                                    | TOTAL UTILITY PLANT IN SERVICE | 387,356.93           | 131,050.14             | -386.16                | 88.29                      | 518,109.20           |



Report ID: CW\_W405-  
 Department: Hawkins

**ANALYSIS OF UTILITY PLANT**  
**December/31/2004**

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 Run Date: 3/17/2005  
 Run Time: 8:41:08 AM

| ACCT                               | DESCRIPTION                    | BALANCE<br>BEG OF YR | PLANT ADD<br>DURING YR | PLANT RET<br>DURING YR | OTHER DEBITS<br>OR CREDITS | BALANCE<br>END OF YR |
|------------------------------------|--------------------------------|----------------------|------------------------|------------------------|----------------------------|----------------------|
| <b>I. INTANGIBLE PLANT</b>         |                                |                      |                        |                        |                            |                      |
| 301                                | ORGANIZATION                   | 0.00                 |                        |                        |                            | 0.00                 |
| 302                                | FRANCHISES AND CONSENTS        | 0.00                 |                        |                        |                            | 0.00                 |
| 303                                | OTHER INTANGIBLE PLANT         | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | TOTAL INTANGIBLE PLANT         | 0.00                 |                        |                        |                            | 0.00                 |
| <b>II. LAND PLANT</b>              |                                |                      |                        |                        |                            |                      |
| 306                                | LAND AND LAND RIGHTS           | 1,826.00             |                        |                        |                            | 1,826.00             |
| <b>III. SOURCE OF SUPPLY PLANT</b> |                                |                      |                        |                        |                            |                      |
| 311                                | STRUCTURES AND IMPROVEMENTS    | 2,274.00             |                        |                        |                            | 2,274.00             |
| 312                                | COLLECTING AND IMPOUNDING RES  | 0.00                 |                        |                        |                            | 0.00                 |
| 313                                | LAKE, RIVER AND OTHER INTAKES  | 0.00                 |                        |                        |                            | 0.00                 |
| 315                                | WELLS                          | 23,256.00            |                        |                        |                            | 23,256.00            |
| 316                                | SUPPLY MAINS                   | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | TOTAL SOURCE OF SUPPLY PLANT   | 25,530.00            |                        |                        |                            | 25,530.00            |
| <b>IV. PUMPING PLANT</b>           |                                |                      |                        |                        |                            |                      |
| 321                                | STRUCTURES AND IMPROVEMENTS    | 0.00                 |                        |                        |                            | 0.00                 |
| 3211                               | PAVEMENT                       | 0.00                 |                        |                        |                            | 0.00                 |
| 324                                | PUMPING EQUIPMENT              | 16,820.00            |                        |                        |                            | 16,820.00            |
| 325                                | OTHER PUMPING PLANT            | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | TOTAL PUMPING PLANT            | 16,820.00            |                        |                        |                            | 16,820.00            |
| <b>V. WATER TREATMENT PLANT</b>    |                                |                      |                        |                        |                            |                      |
| 331                                | STRUCTURES AND IMPROVEMENTS    | 0.00                 |                        |                        |                            | 0.00                 |
| 332                                | WATER TREATMENT EQUIPMENT      | 2,125.00             |                        |                        |                            | 2,125.00             |
|                                    | TOTAL WATER TREATMENT PLANT    | 2,125.00             |                        |                        |                            | 2,125.00             |
| <b>VI. TRANS AND DIST PLANT</b>    |                                |                      |                        |                        |                            |                      |
| 341                                | STRUCTURES AND IMPROVEMENTS    | 0.00                 |                        |                        |                            | 0.00                 |
| 3411                               | PAVEMENT                       | 0.00                 |                        |                        |                            | 0.00                 |
| 342                                | RESERVOIRS AND TANKS           | 8,538.00             |                        |                        |                            | 8,538.00             |
| 3421                               | TANK PAINTING                  | 0.00                 |                        |                        |                            | 0.00                 |
| 343                                | TRANS AND DIST MAINS           | 36,017.00            |                        |                        |                            | 36,017.00            |
| 344                                | FIRE MAINS                     | 0.00                 |                        |                        |                            | 0.00                 |
| 345                                | SERVICES                       | 2,082.00             |                        |                        |                            | 2,082.00             |
| 346                                | METERS                         | 2,136.00             |                        |                        |                            | 2,136.00             |
| 348                                | HYDRANTS                       | 391.00               |                        |                        |                            | 391.00               |
|                                    | TOTAL TRANS AND DIST PLANT     | 49,164.00            |                        |                        |                            | 49,164.00            |
| <b>VII. GENERAL PLANT</b>          |                                |                      |                        |                        |                            |                      |
| 371                                | STRUCTURES AND IMPROVEMENTS    | 0.00                 |                        |                        |                            | 0.00                 |
| 3711                               | PAVEMENT                       | 0.00                 |                        |                        |                            | 0.00                 |
| 3720                               | OFFICE FURNITURE AND EQUIPMENT | 4,346.00             |                        |                        |                            | 4,346.00             |
| 3721                               | OFFICE EQUIPMENT - COMPUTERS   | 0.00                 |                        |                        |                            | 0.00                 |
| 3722                               | COMPUTER SOFTWARE              | 0.00                 |                        |                        |                            | 0.00                 |
| 373                                | TRANSPORTATION EQUIPMENT       | 0.00                 |                        |                        |                            | 0.00                 |
| 374                                | STORES EQUIPMENT               | 0.00                 |                        |                        |                            | 0.00                 |
| 375                                | LABORATORY EQUIPMENT           | 0.00                 |                        |                        |                            | 0.00                 |
| 376                                | COMMUNICATION EQUIPMENT        | 0.00                 |                        |                        |                            | 0.00                 |
| 377                                | POWER OPERATED EQUIPMENT       | 0.00                 |                        |                        |                            | 0.00                 |
| 378                                | TOOLS, SHOP AND GARAGE EQUIP   | 0.00                 |                        |                        |                            | 0.00                 |
| 379                                | OTHER GENERAL PLANT            | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | TOTAL OTHER GENERAL PLANT      | 4,346.00             |                        |                        |                            | 4,346.00             |
| <b>VIII. UNDISTRIBUTED ITEMS</b>   |                                |                      |                        |                        |                            |                      |
| 390                                | OTHER TANGIBLE PROPERTY        | 0.00                 |                        |                        |                            | 0.00                 |
| 391                                | UTILITY PLANT PURCHASED        | 0.00                 |                        |                        |                            | 0.00                 |
|                                    | DIST GO PLANT ALLOCATION       | 6,425.26             | 664.39                 | -110.33                | 25.23                      | 7,004.55             |
|                                    | OTHER GO PLANT ALLOCATION      | 0.00                 | 0.00                   | 0.00                   | 0.00                       | 0.00                 |
|                                    | TOTAL UNDISTRIBUTED ITE        | 6,425.26             | 664.39                 | -110.33                | 25.23                      | 7,004.55             |
|                                    | TOTAL UTILITY PLANT IN SERVICE | 106,236.26           | 664.39                 | -110.33                | 25.23                      | 106,815.55           |

## SCHEDULE A-3

KERN RIVER VALLEY

## Depreciation and Amortization Reserves

2004

| Line No. | Item<br>(a)  | Account 250          |     | Account 251                                  |     | Account 252  | Account 253              |  |
|----------|--|----------------------|-----|--|-----|--|--------------------------|--|
|          |  | Utility Plant<br>(b) |     | Limited Term<br>Utility<br>Investment<br>(c) |     | Utility Plant<br>Acquisition<br>Adjustments<br>(d) | Other<br>Property<br>(e) |  |
| 1        | Balance in reserves at beginning of year   | 106,618.79           |     |  |     |  |                          |  |
|          |  | 2,737,457.17         |     | 658,764.04                                   |     | 0.00   | 0.00                     |  |
| 2        | Add: Credits to reserves during year   |                      |     |  |     |  |                          |  |
| 3        | a) Charged to account No. 503  | (G) 21,207.52        |     |  |     |  |                          |  |
|          |  | 218,908.00           |     |  |     |  |                          |  |
| 4        | b) Charged to account No. 255  | 13,111.00            |     |  |     |  |                          |  |
| 5        | c) Charged to clearing accounts  | (G) 3,795.42         |     |  |     |  |                          |  |
|          |  | 32,103.00            |     |  |     |  |                          |  |
| 6        | d) Salvage recovered   | (G) 0.00             |     |  |     |  |                          |  |
|          |  | 0.00                 |     |  |     |  |                          |  |
| 7        | e) All other credits   | (G) 186.78           |     |  |     |  |                          |  |
|          |  | 0.00                 | (B) | 42,651.61                                    |     |  |                          |  |
| 8        | Total Credits  | 289,311.72           |     | 42,651.61                                    |     |  |                          |  |
| 9        | Deduct: Debits to reserves during year   |                      |     |  |     |  |                          |  |
| 10       | a) Book cost of property retires   | (G) 6,344.09         |     |  |     |  |                          |  |
|          |  | 21,228.79            |     |  |     |  |                          |  |
| 11       | b) Cost of removal   | (G) 0.00             |     |  |     |  |                          |  |
|          |  | 0.00                 |     |  |     |  |                          |  |
| 12       | c) All other debits  | (G) (266.14)         |     |  | (C) | 0.00   |                          |  |
|          |  | (10,025.57)          |     |  |     |  |                          |  |
| 13       | Total Debits   | 17,291.17            |     |  |     | 0.00   |                          |  |
| 14       | Balances in reserves at end of year  | 3,116,096.51         |     | 701,415.65                                   |     | 0.00   | 0.00                     |  |
| 15       | State method of determining depreciation charges: Straight Line Remaining Life Method & Liberalized      |                      |     |  |     |  |                          |  |
| 16       | (A) Depreciation on Intracompany transfers (B) Amortization charged to 504 (G) General Office Allocation |                      |     |  |     |  |                          |  |
| 17       | (C) Amortization charged to 537  |                      |     |  |     |  |                          |  |
| 18       | Report depreciation in Federal Tax Return for year:  | 84,499.00            |     |  |     |  |                          |  |
| 19       | Indicate nature of these items and accounts affected   |                      |     |  |     |  |                          |  |
| 20       | (See Schedule A-3a opposite)   |                      |     |  |     |  |                          |  |



**ANNUAL REPORT FOR DEPRECIATION**  
**Analysis of Depreciation Reserve - Account no 250**

| ACCOUNT                            | BEGIN<br>BALANCE | PROVISIONS | RETIREMENT | SALVAGE  | COST TO<br>REMOVE | OTHER | END<br>BALANCE |
|------------------------------------|------------------|------------|------------|----------|-------------------|-------|----------------|
| <b>I. SOURCE OF SUPPLY PLANT</b>   |                  |            |            |          |                   |       |                |
| 3110 STRUCTURES AND IMPROVEMENTS   | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3120 COLLECTING AND IMPOUNDING RES | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3130 LAKE, RIVER AND OTHER INTAKES | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3140 SPRINGS AND TUNNELS           | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3150 WELLS                         | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3160 SUPPLY MAINS                  | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3170 OTHER SOURCE OF SUPPLY PLANT  | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| TOTAL SOURCE OF SUPPLY PLANT       | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| <b>II. PUMPING PLANT</b>           |                  |            |            |          |                   |       |                |
| 3210 STRUCTURES AND IMPROVEMENTS   | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3220 BOILER PLANT EQUIPMENT        | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3230 OTHER POWER PRODUCTION EQUIP  | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3240 PUMPING EQUIPMENT             | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3250 OTHER PUMPING PLANT           | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| TOTAL PUMPING PLANT                | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| <b>III. WATER TREATMENT PLANT</b>  |                  |            |            |          |                   |       |                |
| 3310 STRUCTURES AND IMPROVEMENTS   | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3320 WATER TREATMENT EQUIPMENT     | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| TOTAL WATER TREATMENT PLANT        | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| <b>IV. TRANS AND DIST PLANT</b>    |                  |            |            |          |                   |       |                |
| 3410 STRUCTURES AND IMPROVEMENTS   | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3420 RESERVOIRS AND TANKS          | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3430 TRANS AND DIST MAINS          | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3440 FIRE MAINS                    | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3450 SERVICES                      | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3460 METERS                        | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3470 METER INSTALLATIONS           | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3480 HYDRANTS                      | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3490 OTHER TRANS AND DIST MAINS    | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| TOTAL TRANS AND DIST PLANT         | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| <b>V. GENERAL PLANT</b>            |                  |            |            |          |                   |       |                |
| 3710 STRUCTURES AND IMPROVEMENTS   | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3720 OFFICE FURNITURE AND EQUIP    | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3721 OFFICE EQUIPMENT - COMPUTERS  | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3722 OFFICE EQUIPMENT - SOFTWARE   | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3730 TRANSPORTATION EQUIPMENT      | 0.00             | 0.00       | -13,300.00 | 7,850.00 | 0.00              | 0.00  | -5,450.00      |
| 3740 STORES EQUIPMENT              | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3750 LABORATORY EQUIPMENT          | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3760 COMMUNICATION EQUIPMENT       | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3770 POWER OPERATED EQUIPMENT      | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3780 TOOLS, SHOP AND GARAGE EQUIP  | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3790 OTHER GENERAL PLANT           | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3900 OTHER TANGIBLE PROPERTY       | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| 3910 WATER PLANT PURCHASE          | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| TOTAL GENERAL PLANT                | 0.00             | 0.00       | -13,300.00 | 7,850.00 | 0.00              | 0.00  | -5,450.00      |
| GO PLANT ALLOCATION                | 0.00             | 0.00       | 0.00       | 0.00     | 0.00              | 0.00  | 0.00           |
| TOTAL DEPRECIATION                 | 0.00             | 0.00       | -13,300.00 | 7,850.00 | 0.00              | 0.00  | -5,450.00      |





**ANNUAL REPORT FOR DEPRECIATION**  
**Analysis of Depreciation Reserve - Account no 250**

| ACCOUNT                            | BEGIN<br>BALANCE  | PROVISIONS       | RETIREMENT       | SALVAGE       | COST TO<br>REMOVE | OTHER            | END<br>BALANCE    |
|------------------------------------|-------------------|------------------|------------------|---------------|-------------------|------------------|-------------------|
| <b>I. SOURCE OF SUPPLY PLANT</b>   |                   |                  |                  |               |                   |                  |                   |
| 3110 STRUCTURES AND IMPROVEMENTS   | 38,041.85         | 2,725.00         | 0.00             | 0.00          | 0.00              | 0.00             | 40,766.85         |
| 3120 COLLECTING AND IMPOUNDING RES | 9,736.00          | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 9,736.00          |
| 3130 LAKE, RIVER AND OTHER INTAKES | 0.00              | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 0.00              |
| 3140 SPRINGS AND TUNNELS           | 0.00              | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 0.00              |
| 3150 WELLS                         | 1,944.00          | 564.00           | 0.00             | 0.00          | 0.00              | 0.00             | 2,508.00          |
| 3160 SUPPLY MAINS                  | 460.00            | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 460.00            |
| 3170 OTHER SOURCE OF SUPPLY PLANT  | 0.00              | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 0.00              |
| TOTAL SOURCE OF SUPPLY PLANT       | <b>50,181.85</b>  | <b>3,289.00</b>  | <b>0.00</b>      | <b>0.00</b>   | <b>0.00</b>       | <b>0.00</b>      | <b>53,470.85</b>  |
| <b>II. PUMPING PLANT</b>           |                   |                  |                  |               |                   |                  |                   |
| 3210 STRUCTURES AND IMPROVEMENTS   | 0.00              | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 0.00              |
| 3220 BOILER PLANT EQUIPMENT        | 0.00              | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 0.00              |
| 3230 OTHER POWER PRODUCTION EQUIP  | 0.00              | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 0.00              |
| 3240 PUMPING EQUIPMENT             | 47,193.01         | 5,108.00         | 0.00             | 0.00          | 0.00              | 0.00             | 52,301.01         |
| 3250 OTHER PUMPING PLANT           | 0.00              | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 0.00              |
| TOTAL PUMPING PLANT                | <b>47,193.01</b>  | <b>5,108.00</b>  | <b>0.00</b>      | <b>0.00</b>   | <b>0.00</b>       | <b>0.00</b>      | <b>52,301.01</b>  |
| <b>III. WATER TREATMENT PLANT</b>  |                   |                  |                  |               |                   |                  |                   |
| 3310 STRUCTURES AND IMPROVEMENTS   | 288.00            | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 288.00            |
| 3320 WATER TREATMENT EQUIPMENT     | 17,350.22         | 2,603.00         | 0.00             | 0.00          | 0.00              | 0.00             | 19,953.22         |
| TOTAL WATER TREATMENT PLANT        | <b>17,638.22</b>  | <b>2,603.00</b>  | <b>0.00</b>      | <b>0.00</b>   | <b>0.00</b>       | <b>0.00</b>      | <b>20,241.22</b>  |
| <b>IV. TRANS AND DIST PLANT</b>    |                   |                  |                  |               |                   |                  |                   |
| 3410 STRUCTURES AND IMPROVEMENTS   | 0.00              | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 0.00              |
| 3420 RESERVOIRS AND TANKS          | 54,293.13         | 1,676.00         | 0.00             | 0.00          | 0.00              | 0.00             | 55,969.13         |
| 3430 TRANS AND DIST MAINS          | 291,797.00        | 10,011.00        | 0.00             | 0.00          | 0.00              | 0.00             | 301,808.00        |
| 3440 FIRE MAINS                    | 0.00              | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 0.00              |
| 3450 SERVICES                      | 70,318.59         | 3,414.00         | -524.35          | 465.99        | 0.00              | 0.00             | 73,674.23         |
| 3460 METERS                        | 45,618.70         | 2,795.00         | 0.00             | 0.00          | 0.00              | 0.00             | 48,413.70         |
| 3470 METER INSTALLATIONS           | 0.00              | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 0.00              |
| 3480 HYDRANTS                      | 11,725.69         | 634.00           | 0.00             | 0.00          | 0.00              | 0.00             | 12,359.69         |
| 3490 OTHER TRANS AND DIST MAINS    | 0.00              | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 0.00              |
| TOTAL TRANS AND DIST PLANT         | <b>473,753.11</b> | <b>18,530.00</b> | <b>-524.35</b>   | <b>465.99</b> | <b>0.00</b>       | <b>0.00</b>      | <b>492,224.75</b> |
| <b>V. GENERAL PLANT</b>            |                   |                  |                  |               |                   |                  |                   |
| 3710 STRUCTURES AND IMPROVEMENTS   | 264.00            | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 264.00            |
| 3720 OFFICE FURNITURE AND EQUIP    | 31,462.55         | 2,924.00         | 0.00             | 0.00          | 0.00              | 0.00             | 34,386.55         |
| 3721 OFFICE EQUIPMENT - COMPUTERS  | 0.00              | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 0.00              |
| 3722 OFFICE EQUIPMENT - SOFTWARE   | 0.00              | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 0.00              |
| 3730 TRANSPORTATION EQUIPMENT      | 44,423.09         | 2,749.00         | 0.00             | 0.00          | 0.00              | 15,078.70        | 62,250.79         |
| 3740 STORES EQUIPMENT              | 0.00              | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 0.00              |
| 3750 LABORATORY EQUIPMENT          | 0.00              | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 0.00              |
| 3760 COMMUNICATION EQUIPMENT       | 0.00              | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 0.00              |
| 3770 POWER OPERATED EQUIPMENT      | 0.00              | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 0.00              |
| 3780 TOOLS, SHOP AND GARAGE EQUIP  | 6,465.93          | 326.00           | 0.00             | 0.00          | 0.00              | 0.00             | 6,791.93          |
| 3790 OTHER GENERAL PLANT           | 0.00              | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 0.00              |
| 3900 OTHER TANGIBLE PROPERTY       | -69,086.89        | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | -69,086.89        |
| 3910 WATER PLANT PURCHASE          | 0.00              | 0.00             | 0.00             | 0.00          | 0.00              | 0.00             | 0.00              |
| TOTAL GENERAL PLANT                | <b>13,528.68</b>  | <b>5,999.00</b>  | <b>0.00</b>      | <b>0.00</b>   | <b>0.00</b>       | <b>15,078.70</b> | <b>34,606.38</b>  |
| GO PLANT ALLOCATION                | 34,303.43         | 8,104.52         | -2,041.14        | 148.51        | 0.00              | -30.05           | 40,485.27         |
| TOTAL DEPRECIATION                 | <b>636,598.30</b> | <b>43,633.52</b> | <b>-2,565.49</b> | <b>614.50</b> | <b>0.00</b>       | <b>15,048.65</b> | <b>693,329.48</b> |



**ANNUAL REPORT FOR DEPRECIATION**  
**Analysis of Depreciation Reserve - Account no 250**

| ACCOUNT                            | BEGIN<br>BALANCE  | PROVISIONS       | RETIREMENT       | SALVAGE      | COST TO<br>REMOVE | OTHER         | END<br>BALANCE    |
|------------------------------------|-------------------|------------------|------------------|--------------|-------------------|---------------|-------------------|
| <b>I. SOURCE OF SUPPLY PLANT</b>   |                   |                  |                  |              |                   |               |                   |
| 3110 STRUCTURES AND IMPROVEMENTS   | 4,791.13          | 221.00           | 0.00             | 0.00         | 0.00              | 0.00          | 5,012.13          |
| 3120 COLLECTING AND IMPOUNDING RES | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| 3130 LAKE, RIVER AND OTHER INTAKES | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| 3140 SPRINGS AND TUNNELS           | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| 3150 WELLS                         | 4,014.91          | 802.00           | 0.00             | 0.00         | 0.00              | 0.00          | 4,816.91          |
| 3160 SUPPLY MAINS                  | 1,644.53          | 91.00            | 0.00             | 0.00         | 0.00              | 0.00          | 1,735.53          |
| 3170 OTHER SOURCE OF SUPPLY PLANT  | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| TOTAL SOURCE OF SUPPLY PLANT       | <b>10,450.57</b>  | <b>1,114.00</b>  | <b>0.00</b>      | <b>0.00</b>  | <b>0.00</b>       | <b>0.00</b>   | <b>11,564.57</b>  |
| <b>II. PUMPING PLANT</b>           |                   |                  |                  |              |                   |               |                   |
| 3210 STRUCTURES AND IMPROVEMENTS   | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| 3220 BOILER PLANT EQUIPMENT        | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| 3230 OTHER POWER PRODUCTION EQUIP  | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| 3240 PUMPING EQUIPMENT             | 23,309.92         | 2,595.00         | -5,389.76        | 0.00         | 0.00              | 0.00          | 20,515.16         |
| 3250 OTHER PUMPING PLANT           | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| TOTAL PUMPING PLANT                | <b>23,309.92</b>  | <b>2,595.00</b>  | <b>-5,389.76</b> | <b>0.00</b>  | <b>0.00</b>       | <b>0.00</b>   | <b>20,515.16</b>  |
| <b>III. WATER TREATMENT PLANT</b>  |                   |                  |                  |              |                   |               |                   |
| 3310 STRUCTURES AND IMPROVEMENTS   | 0.00              | 337.00           | 0.00             | 0.00         | 0.00              | 0.00          | 337.00            |
| 3320 WATER TREATMENT EQUIPMENT     | 5,896.27          | 10,758.00        | 0.00             | 0.00         | 0.00              | 0.00          | 16,654.27         |
| TOTAL WATER TREATMENT PLANT        | <b>5,896.27</b>   | <b>11,095.00</b> | <b>0.00</b>      | <b>0.00</b>  | <b>0.00</b>       | <b>0.00</b>   | <b>16,991.27</b>  |
| <b>IV. TRANS AND DIST PLANT</b>    |                   |                  |                  |              |                   |               |                   |
| 3410 STRUCTURES AND IMPROVEMENTS   | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| 3420 RESERVOIRS AND TANKS          | 17,979.53         | 647.00           | 0.00             | 0.00         | 0.00              | 0.00          | 18,626.53         |
| 3430 TRANS AND DIST MAINS          | 62,216.35         | 3,170.00         | 0.00             | 0.00         | 0.00              | 0.00          | 65,386.35         |
| 3440 FIRE MAINS                    | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| 3450 SERVICES                      | 23,420.72         | 1,154.00         | 0.00             | 0.00         | 0.00              | 0.00          | 24,574.72         |
| 3460 METERS                        | 14,813.95         | 983.00           | 0.00             | 0.00         | 0.00              | 0.00          | 15,796.95         |
| 3470 METER INSTALLATIONS           | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| 3480 HYDRANTS                      | 2,599.80          | 143.00           | 0.00             | 0.00         | 0.00              | 0.00          | 2,742.80          |
| 3490 OTHER TRANS AND DIST MAINS    | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| TOTAL TRANS AND DIST PLANT         | <b>121,030.35</b> | <b>6,097.00</b>  | <b>0.00</b>      | <b>0.00</b>  | <b>0.00</b>       | <b>0.00</b>   | <b>127,127.35</b> |
| <b>V. GENERAL PLANT</b>            |                   |                  |                  |              |                   |               |                   |
| 3710 STRUCTURES AND IMPROVEMENTS   | 0.00              | 266.00           | 0.00             | 0.00         | 0.00              | 0.00          | 266.00            |
| 3720 OFFICE FURNITURE AND EQUIP    | 6,826.03          | 296.00           | 0.00             | 0.00         | 0.00              | 0.00          | 7,122.03          |
| 3721 OFFICE EQUIPMENT - COMPUTERS  | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| 3722 OFFICE EQUIPMENT - SOFTWARE   | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| 3730 TRANSPORTATION EQUIPMENT      | 18,296.67         | 7,276.00         | 0.00             | 0.00         | 0.00              | 0.00          | 25,572.67         |
| 3740 STORES EQUIPMENT              | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| 3750 LABORATORY EQUIPMENT          | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| 3760 COMMUNICATION EQUIPMENT       | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| 3770 POWER OPERATED EQUIPMENT      | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| 3780 TOOLS, SHOP AND GARAGE EQUIP  | 2,577.19          | 137.00           | 0.00             | 0.00         | 0.00              | 0.00          | 2,714.19          |
| 3790 OTHER GENERAL PLANT           | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| 3900 OTHER TANGIBLE PROPERTY       | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| 3910 WATER PLANT PURCHASE          | 0.00              | 0.00             | 0.00             | 0.00         | 0.00              | 0.00          | 0.00              |
| TOTAL GENERAL PLANT                | <b>27,699.89</b>  | <b>7,975.00</b>  | <b>0.00</b>      | <b>0.00</b>  | <b>0.00</b>       | <b>0.00</b>   | <b>35,674.89</b>  |
| GO PLANT ALLOCATION                | 12,052.56         | 2,847.53         | -717.16          | 52.18        | 0.00              | -10.56        | 14,224.55         |
| TOTAL DEPRECIATION                 | <b>200,439.56</b> | <b>31,723.53</b> | <b>-6,106.92</b> | <b>52.18</b> | <b>0.00</b>       | <b>-10.56</b> | <b>226,097.79</b> |



**ANNUAL REPORT FOR DEPRECIATION**  
**Analysis of Depreciation Reserve - Account no 250**

| ACCOUNT                            | BEGIN<br>BALANCE  | PROVISIONS       | RETIREMENT     | SALVAGE      | COST TO<br>REMOVE | OTHER        | END<br>BALANCE    |
|------------------------------------|-------------------|------------------|----------------|--------------|-------------------|--------------|-------------------|
| <b>I. SOURCE OF SUPPLY PLANT</b>   |                   |                  |                |              |                   |              |                   |
| 3110 STRUCTURES AND IMPROVEMENTS   | 7,439.46          | 304.00           | 0.00           | 0.00         | 0.00              | 0.00         | 7,743.46          |
| 3120 COLLECTING AND IMPOUNDING RES | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| 3130 LAKE, RIVER AND OTHER INTAKES | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| 3140 SPRINGS AND TUNNELS           | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| 3150 WELLS                         | 11,686.78         | 659.00           | 0.00           | 0.00         | 0.00              | 0.00         | 12,345.78         |
| 3160 SUPPLY MAINS                  | 5,289.47          | 399.00           | 0.00           | 0.00         | 0.00              | 0.00         | 5,688.47          |
| 3170 OTHER SOURCE OF SUPPLY PLANT  | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| TOTAL SOURCE OF SUPPLY PLANT       | <b>24,415.71</b>  | <b>1,362.00</b>  | <b>0.00</b>    | <b>0.00</b>  | <b>0.00</b>       | <b>0.00</b>  | <b>25,777.71</b>  |
| <b>II. PUMPING PLANT</b>           |                   |                  |                |              |                   |              |                   |
| 3210 STRUCTURES AND IMPROVEMENTS   | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| 3220 BOILER PLANT EQUIPMENT        | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| 3230 OTHER POWER PRODUCTION EQUIP  | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| 3240 PUMPING EQUIPMENT             | 19,467.21         | 1,975.00         | 0.00           | 0.00         | 0.00              | 0.00         | 21,442.21         |
| 3250 OTHER PUMPING PLANT           | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| TOTAL PUMPING PLANT                | <b>19,467.21</b>  | <b>1,975.00</b>  | <b>0.00</b>    | <b>0.00</b>  | <b>0.00</b>       | <b>0.00</b>  | <b>21,442.21</b>  |
| <b>III. WATER TREATMENT PLANT</b>  |                   |                  |                |              |                   |              |                   |
| 3310 STRUCTURES AND IMPROVEMENTS   | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| 3320 WATER TREATMENT EQUIPMENT     | 15,961.36         | 1,075.00         | 0.00           | 0.00         | 0.00              | 0.00         | 17,036.36         |
| TOTAL WATER TREATMENT PLANT        | <b>15,961.36</b>  | <b>1,075.00</b>  | <b>0.00</b>    | <b>0.00</b>  | <b>0.00</b>       | <b>0.00</b>  | <b>17,036.36</b>  |
| <b>IV. TRANS AND DIST PLANT</b>    |                   |                  |                |              |                   |              |                   |
| 3410 STRUCTURES AND IMPROVEMENTS   | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| 3420 RESERVOIRS AND TANKS          | 17,320.91         | 649.00           | 0.00           | 0.00         | 0.00              | 0.00         | 17,969.91         |
| 3430 TRANS AND DIST MAINS          | 52,673.94         | 2,241.00         | 0.00           | 0.00         | 0.00              | 0.00         | 54,914.94         |
| 3440 FIRE MAINS                    | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| 3450 SERVICES                      | 9,190.38          | 509.00           | 0.00           | 0.00         | 0.00              | 0.00         | 9,699.38          |
| 3460 METERS                        | 4,056.48          | 278.00           | 0.00           | 0.00         | 0.00              | 0.00         | 4,334.48          |
| 3470 METER INSTALLATIONS           | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| 3480 HYDRANTS                      | 11,283.78         | 654.00           | 0.00           | 0.00         | 0.00              | 0.00         | 11,937.78         |
| 3490 OTHER TRANS AND DIST MAINS    | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| TOTAL TRANS AND DIST PLANT         | <b>94,525.49</b>  | <b>4,331.00</b>  | <b>0.00</b>    | <b>0.00</b>  | <b>0.00</b>       | <b>0.00</b>  | <b>98,856.49</b>  |
| <b>V. GENERAL PLANT</b>            |                   |                  |                |              |                   |              |                   |
| 3710 STRUCTURES AND IMPROVEMENTS   | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| 3720 OFFICE FURNITURE AND EQUIP    | 1,922.16          | 302.00           | 0.00           | 0.00         | 0.00              | 0.00         | 2,224.16          |
| 3721 OFFICE EQUIPMENT - COMPUTERS  | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| 3722 OFFICE EQUIPMENT - SOFTWARE   | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| 3730 TRANSPORTATION EQUIPMENT      | 561.19            | 46.00            | 0.00           | 0.00         | 0.00              | 0.00         | 607.19            |
| 3740 STORES EQUIPMENT              | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| 3750 LABORATORY EQUIPMENT          | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| 3760 COMMUNICATION EQUIPMENT       | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| 3770 POWER OPERATED EQUIPMENT      | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| 3780 TOOLS, SHOP AND GARAGE EQUIP  | 5,202.88          | 352.00           | 0.00           | 0.00         | 0.00              | 0.00         | 5,554.88          |
| 3790 OTHER GENERAL PLANT           | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| 3900 OTHER TANGIBLE PROPERTY       | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| 3910 WATER PLANT PURCHASE          | 0.00              | 0.00             | 0.00           | 0.00         | 0.00              | 0.00         | 0.00              |
| TOTAL GENERAL PLANT                | <b>7,686.23</b>   | <b>700.00</b>    | <b>0.00</b>    | <b>0.00</b>  | <b>0.00</b>       | <b>0.00</b>  | <b>8,386.23</b>   |
| GO PLANT ALLOCATION                | 6,489.84          | 1,533.29         | -386.16        | 28.10        | 0.00              | -5.68        | 7,659.39          |
| TOTAL DEPRECIATION                 | <b>168,545.84</b> | <b>10,976.29</b> | <b>-386.16</b> | <b>28.10</b> | <b>0.00</b>       | <b>-5.68</b> | <b>179,158.39</b> |



**ANNUAL REPORT FOR DEPRECIATION**  
**Analysis of Depreciation Reserve - Account no 250**

| ACCOUNT                            | BEGIN<br>BALANCE | PROVISIONS | RETIREMENT | SALVAGE | COST TO<br>REMOVE | OTHER | END<br>BALANCE |
|------------------------------------|------------------|------------|------------|---------|-------------------|-------|----------------|
| <b>I. SOURCE OF SUPPLY PLANT</b>   |                  |            |            |         |                   |       |                |
| 3110 STRUCTURES AND IMPROVEMENTS   | 1,302.56         | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 1,302.56       |
| 3120 COLLECTING AND IMPOUNDING RES | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3130 LAKE, RIVER AND OTHER INTAKES | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3140 SPRINGS AND TUNNELS           | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3150 WELLS                         | 13,762.32        | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 13,762.32      |
| 3160 SUPPLY MAINS                  | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3170 OTHER SOURCE OF SUPPLY PLANT  | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| TOTAL SOURCE OF SUPPLY PLANT       | 15,064.88        | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 15,064.88      |
| <b>II. PUMPING PLANT</b>           |                  |            |            |         |                   |       |                |
| 3210 STRUCTURES AND IMPROVEMENTS   | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3220 BOILER PLANT EQUIPMENT        | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3230 OTHER POWER PRODUCTION EQUIP  | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3240 PUMPING EQUIPMENT             | 11,043.41        | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 11,043.41      |
| 3250 OTHER PUMPING PLANT           | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| TOTAL PUMPING PLANT                | 11,043.41        | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 11,043.41      |
| <b>III. WATER TREATMENT PLANT</b>  |                  |            |            |         |                   |       |                |
| 3310 STRUCTURES AND IMPROVEMENTS   | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3320 WATER TREATMENT EQUIPMENT     | 1,295.97         | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 1,295.97       |
| TOTAL WATER TREATMENT PLANT        | 1,295.97         | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 1,295.97       |
| <b>IV. TRANS AND DIST PLANT</b>    |                  |            |            |         |                   |       |                |
| 3410 STRUCTURES AND IMPROVEMENTS   | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3420 RESERVOIRS AND TANKS          | 4,728.77         | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 4,728.77       |
| 3430 TRANS AND DIST MAINS          | 20,552.83        | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 20,552.83      |
| 3440 FIRE MAINS                    | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3450 SERVICES                      | 1,222.64         | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 1,222.64       |
| 3460 METERS                        | 1,302.52         | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 1,302.52       |
| 3470 METER INSTALLATIONS           | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3480 HYDRANTS                      | 229.73           | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 229.73         |
| 3490 OTHER TRANS AND DIST MAINS    | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| TOTAL TRANS AND DIST PLANT         | 28,036.49        | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 28,036.49      |
| <b>V. GENERAL PLANT</b>            |                  |            |            |         |                   |       |                |
| 3710 STRUCTURES AND IMPROVEMENTS   | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3720 OFFICE FURNITURE AND EQUIP    | 3,119.25         | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 3,119.25       |
| 3721 OFFICE EQUIPMENT - COMPUTERS  | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3722 OFFICE EQUIPMENT - SOFTWARE   | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3730 TRANSPORTATION EQUIPMENT      | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3740 STORES EQUIPMENT              | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3750 LABORATORY EQUIPMENT          | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3760 COMMUNICATION EQUIPMENT       | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3770 POWER OPERATED EQUIPMENT      | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3780 TOOLS, SHOP AND GARAGE EQUIP  | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3790 OTHER GENERAL PLANT           | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3900 OTHER TANGIBLE PROPERTY       | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| 3910 WATER PLANT PURCHASE          | 0.00             | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 0.00           |
| TOTAL GENERAL PLANT                | 3,119.25         | 0.00       | 0.00       | 0.00    | 0.00              | 0.00  | 3,119.25       |
| GO PLANT ALLOCATION                | 1,854.24         | 438.08     | -110.33    | 8.03    | 0.00              | -1.62 | 2,188.40       |
| TOTAL DEPRECIATION                 | 60,414.24        | 438.08     | -110.33    | 8.03    | 0.00              | -1.62 | 60,748.40      |

**Redwood Valley**

**SCHEDULE B-1**

**OPERATING REVENUES - CLASS A WATER**

| LN<br>NO | ACCT<br>NO | ACCOUNT<br>(A)                            | AMOUNT<br>CURRENT YEAR<br>(B) | UTILITIES<br>AMOUNT<br>PRIOR YEAR<br>(C) | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|---|-------------------------------|--|-------------------------------|
| 22       |            | <b>I. Water Service Revenues</b>          |                               |  |                               |
| 23       | 601        | Metered Sales to General Customers        |                               |  |                               |
| 24       |            | 601.1 Commercial Sales                    | 0.00                          | 0.00                                     | 0.00                          |
| 25       |            | 601.2 Industrial Sales                    | 0.00                          | 0.00                                     | 0.00                          |
| 26       |            | 601.3 Sales to Public Authorities         | 0.00                          | 0.00                                     | 0.00                          |
| 27       |            | Sub-Total                                 | 0.00                          | 0.00                                     | 0.00                          |
| 28       | 602        | Unmetered Sales to General Customers      |                               |  |                               |
| 29       |            | 602.1 Commercial Sales                    | 0.00                          | 0.00                                     | 0.00                          |
| 31       |            | 602.3 Sales to Public Authorities         | 0.00                          | 0.00                                     | 0.00                          |
| 32       |            | Sub-Total                                 | 0.00                          | 0.00                                     | 0.00                          |
| 34       | 603        | 603.1 Metered Sales, Irrigation Customers | 0.00                          | 0.00                                     | 0.00                          |
|          |            | Sub-Total                                 | 0.00                          | 0.00                                     | 0.00                          |
| 37       | 604        | Private Fire Protection Service           | 0.00                          | 0.00                                     | 0.00                          |
| 38       | 605        | Public Fire Protection Service            | 0.00                          | 0.00                                     | 0.00                          |
| 39       | 606        | Sales To Other Water Utilities For Resale | 0.00                          | 0.00                                     | 0.00                          |
| 42       | 609        | Other Sales or Service                    | 0.00                          | 0.00                                     | 0.00                          |
| 43       |            | Sub-Total                                 | 0.00                          | 0.00                                     | 0.00                          |
| 44       |            | Total Water Service Revenue               | 0.00                          | 0.00                                     | 0.00                          |
| 46       |            | <b>II. Other Water Revenues</b>           |                               |  |                               |
| 47       | 611        | Miscellaneous Service Revenue             | 0.00                          | 0.00                                     | 0.00                          |
| 48       | 612        | Rent From Water Property                  | 0.00                          | 0.00                                     | 0.00                          |
| 50       | 614        | Other Water Revenues                      | 0.00                          | 0.00                                     | 0.00                          |
| 51       |            | Total Other Water Revenues                | 0.00                          | 0.00                                     | 0.00                          |
| 52       |            | Total Operating Revenues                  | 0.00                          | 0.00                                     | 0.00                          |

## 4 Redwood Valley

## SCHEDULE B-3

## OPERATING EXPENSE - CLASS A, B, AND C WATER UTILITIES

| LN<br>NO | ACCT<br>NO | ACCOUNT<br>(A)                         | AMOUNT<br>CURRENT YEAR<br>(B) | AMOUNT<br>PRIOR YEAR<br>(C) | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|--|-------------------------------|-----------------------------|-------------------------------|
| 1        |            | <b>I. Source of Supply Expense</b>     |                               |                             |                               |
| 2        |            | Operation                              |                               |                             |                               |
| 3        | 701        | Operation Supervision and Engineering  | 0.00                          | 0.00                        | 0.00                          |
| 5        | 702        | Operation Labor and Expense            | 0.00                          | 0.00                        | 0.00                          |
| 6        | 703        | Miscellaneous Expense                  | 0.00                          | 0.00                        | 0.00                          |
| 7        | 704        | Purchased Water                        | (29.35)                       | 1,989.00                    | (2,018.35)                    |
| 8        |            | Maintenance                            |                               |                             |                               |
| 9        | 706        | Maint. Supervision and Engineering     | 0.00                          | 71.64                       | (71.64)                       |
| 11       | 707        | Maint. Of Structures and Improvements  | 0.00                          | 0.00                        | 0.00                          |
| 12       | 708        | Maint. Of Reservoirs                   | 0.00                          | 0.00                        | 0.00                          |
| 14       | 709        | Maint. Of Lake, River other Intakes    | 0.00                          | 0.00                        | 0.00                          |
| 15       | 710        | Maint. Of Springs and Tunnels          | 0.00                          | 0.00                        | 0.00                          |
| 16       | 711        | Maint. Of Wells                        | 0.00                          | 0.00                        | 0.00                          |
| 17       | 712        | Maint. Of Supply Mains                 | 0.00                          | 0.00                        | 0.00                          |
| 18       | 713        | Maint. Of Other Source of Supply Plant | 0.00                          | 0.00                        | 0.00                          |
| 19       |            | Total Source of Supply Expenses        | (29.35)                       | 2,060.64                    | (2,089.99)                    |
| 20       |            | <b>II. Pumping Expenses</b>            |                               |                             |                               |
| 21       |            | Operation                              |                               |                             |                               |
| 22       | 721        | Operation Supervision and Engineering  | 2,406.35                      | 1,234.37                    | 1,171.98                      |
| 24       | 722        | Power Production Labor and Expenses    | 0.00                          | 1,324.97                    | (1,324.97)                    |
| 26       | 723        | Fuel For Power Production              | 0.00                          | 0.00                        | 0.00                          |
| 27       | 724        | Pumping Labor and Expenses             | 3,198.59                      | 12,940.96                   | (9,742.37)                    |
| 28       | 725        | Miscellaneous Expenses                 | 4,452.39                      | 4,973.31                    | (520.92)                      |
| 29       | 726        | Fuel or Power Purchased For Pumping    | (294.00)                      | 6,424.97                    | (6,718.97)                    |
| 30       |            | Maintenance                            |                               |                             |                               |
| 31       | 729        | Maint. Supervision and Engineering     | 0.00                          | 0.00                        | 0.00                          |
| 33       | 730        | Maint. Of Structures and Improvements  | 0.00                          | 0.00                        | 0.00                          |
| 34       | 731        | Maint. Of Power Production Equipment   | 0.00                          | 0.00                        | 0.00                          |
| 35       | 732        | Maint. Of Pumping Equipment            | 4,342.15                      | 2,388.02                    | 1,954.13                      |
| 36       | 733        | Maint. Of Other Pumping Equipment      | 0.00                          | 0.00                        | 0.00                          |
| 37       |            | Total Pumping Expenses                 | 14,105.48                     | 29,286.60                   | (15,181.12)                   |
| 38       |            | <b>III. Water Treatment Expenses</b>   |                               |                             |                               |
| 39       |            | Operation                              |                               |                             |                               |
| 40       | 741        | Operation Supervision and Engineering  | 5,785.20                      | 21,845.71                   | (16,060.51)                   |
| 42       | 742        | Operation Labor and Expenses           | 18,749.95                     | 30,892.15                   | (12,142.20)                   |
| 43       | 743        | Miscellaneous Expenses                 | 0.00                          | 0.00                        | 0.00                          |
| 44       | 744        | Chemicals and Filtering Materials      | 331.57                        | 0.00                        | 331.57                        |
| 45       |            | Maintenance                            |                               |                             |                               |
| 46       | 746        | Maint. Supervision and Engineering     | 0.00                          | 0.00                        | 0.00                          |
| 48       | 747        | Maint. Of Structures and Improvements  | 0.00                          | 0.00                        | 0.00                          |
| 49       | 748        | Maint. Of Water Treatment Equipment    | 10.46                         | 9,013.30                    | (9,002.84)                    |
| 50       |            | Total Water Treatment Expenses         | 24,877.18                     | 61,751.16                   | (36,873.98)                   |

## OPERATING EXPENSE - CLASS A, B, AND C WATER UTILITIES

| LN<br>NO | ACCT<br>NO | ACCOUNT<br>(A)                               | AMOUNT<br>CURRENT YEAR<br>(B) | AMOUNT<br>PRIOR YEAR<br>(C) | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|--|-------------------------------|-----------------------------|-------------------------------|
| 1        |            | IV. Transmission and Distribution Expenses   |                               |                             |                               |
| 2        |            | Operation                                    |                               |                             |                               |
| 3        | 751        | Operation Supervision and Engineering        | 4,443.39                      | 2,908.80                    | 1,534.59                      |
| 5        | 752        | Storage Facilities Expenses                  | 0.00                          | 0.00                        | 0.00                          |
| 7        | 753        | Transmission and Distribution Lines          | 11.63                         | 507.66                      | (496.03)                      |
| 8        | 754        | Meter Expenses                               | 1,800.68                      | 1,609.92                    | 190.76                        |
| 9        | 755        | Customer Installation Expenses               | 551.13                        | 2,655.15                    | (2,104.02)                    |
| 10       | 756        | Miscellaneous                                | 5,559.83                      | 14,813.71                   | (9,253.88)                    |
| 11       |            | Maintenance                                  |                               |                             |                               |
| 12       | 758        | Maint. Supervision and Engineering           | 0.00                          | 0.00                        | 0.00                          |
| 14       | 759        | Maint. Of Structures and Improvements        | 0.00                          | 0.00                        | 0.00                          |
| 15       | 760        | Maint. Of Reservoirs and Tanks               | 0.00                          | 358.31                      | (358.31)                      |
| 16       | 761        | Maint. Of Transmission and Distribbut. Mains | 1,098.37                      | 1,259.41                    | (161.04)                      |
| 18       | 762        | Maint. Of Fire Mains                         | 0.00                          | 0.00                        | 0.00                          |
| 19       | 763        | Maint. Of Services                           | 1,590.58                      | 2,030.86                    | (440.28)                      |
| 21       | 764        | Maint. Of Meters                             | 0.00                          | 0.00                        | 0.00                          |
| 22       | 765        | Maint. Of Hydrants                           | 0.00                          | 0.00                        | 0.00                          |
| 23       | 766        | Maint. Of Miscellaneous Plant                |                               |                             | 0.00                          |
| 24       |            | Total Transmission and Distribution Exp.     | 15,055.61                     | 26,143.82                   | (11,088.21)                   |
| 25       |            | V. Customer Account Expenses                 |                               |                             |                               |
| 26       |            | Operation                                    |                               |                             |                               |
| 27       | 771        | Supervision                                  | 7,405.63                      | 20,125.94                   | (12,720.31)                   |
| 29       | 772        | Meter Reading Expenses                       | 2,005.26                      | 1,810.39                    | 194.87                        |
| 30       | 773        | Customer Records and Collection Expenses     | 2,884.05                      | 2,814.67                    | 69.38                         |
| 32       | 774        | Miscellaneous Customer Accounting Expenses   | 990.96                        | 12,450.67                   | (11,459.71)                   |
| 33       | 775        | Uncollectible Accounts                       | 79.23                         | 17.00                       | 62.23                         |
| 34       |            | Total Customer Accounts Expense              | 13,365.13                     | 37,218.67                   | (23,853.54)                   |
| 35       |            | VI. Sales Expenses                           |                               |                             |                               |
| 36       |            | Operation                                    |                               |                             |                               |
| 37       | 781        | Supervision                                  |                               |                             |                               |
| 39       | 782        | Demostration and Selling Expenses            |                               |                             |                               |
| 40       | 783        | Advertising Expenses                         |                               |                             |                               |
| 41       | 784        | Miscellaneous Sales Expenses                 |                               |                             |                               |
| 42       | 785        | Merchandising, Jobbing and Contract Work     |                               |                             |                               |
| 43       |            | Total Sales Expenses                         | 0.00                          | 0.00                        | 0.00                          |

6 **Redwood Valley****SCHEDULE B-2****OPERATING EXPENSE - CLASS A, B, AND C WATER****UTILITIES (CONCLUDED)**

| LN<br>NO | ACCT<br>NO | ACCOUNT<br>(A)                                  | AMOUNT<br>CURRENT YEAR<br>(B) | AMOUNT<br>PRIOR YEAR<br>(C) | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|---|-------------------------------|-----------------------------|-------------------------------|
| 1        |            | <b>VII. Administrative And General Expenses</b> |                               |                             |                               |
| 2        |            | Operation                                       |                               |                             |                               |
| 3        | 791        | Administrative and General Salaries             | 0.00                          | 12,406.96                   | (12,406.96)                   |
| 5        | 792        | Office Supplies and Other Expenses              | 1,540.90                      | 34,972.94                   | (33,432.04)                   |
| 6        | 793        | Property Insurance                              | 0.00                          | 0.00                        | 0.00                          |
| 7        | 794        | Injuries and Damages                            | 2,362.30                      | 6,195.01                    | (3,832.71)                    |
| 8        | 795        | Employees Pensions and Benefits                 | 20,951.16                     | 39,620.72                   | (18,669.56)                   |
| 9        | 796        | Franchise Requirements                          | 0.00                          | 0.00                        | 0.00                          |
| 11       | 797        | Regulatory Commission Expenses                  | 0.00                          | 2,635.92                    | (2,635.92)                    |
| 12       | 798        | Outside Service Employed                        | 288.00                        | 44.42                       | 243.58                        |
| 14       | 799        | Miscellaneous General Expense                   | (114,029.68)                  | (271,209.41)                | 157,179.73                    |
| 15       |            | Maintenance                                     |                               |                             |                               |
| 16       | 805        | Maintenance of General Plant                    | 81.62                         | 0.00                        | 81.62                         |
| 17       |            | Total Administrative and General Expenses       | (88,805.70)                   | (175,333.44)                | 86,527.74                     |
| 18       |            | <b>VIII. Miscellaneous</b>                      |                               |                             |                               |
| 19       | 811        | Rents   | 0.00                          | 0.00                        | 0.00                          |
| 20       | 812        | Admin. Exp. Transferred                         | 0.00                          | 0.00                        | 0.00                          |
| 20       |            | Admin. Exp. Transferred - General Office        | 0.00                          | 182,644.72                  | (182,644.72)                  |
| 21       | 813        | Duplicate Charges - CR                          | 0.00                          | 0.00                        | 0.00                          |
| 22       |            | Total Miscellaneous                             | 0.00                          | 182,644.72                  | (182,644.72)                  |
| 23       |            | Total Operating Expenses                        | (21,431.65)                   | 163,772.17                  | (185,203.82)                  |



Lucerne

SCHEDULE B-1

OPERATING REVENUES - CLASS A WATER

| LN NO | ACCT NO | ACCOUNT (A)                               | AMOUNT CURRENT YEAR (B) | UTILITIES AMOUNT PRIOR YEAR (C) | INCREASE (DECREASE) (D) |
|-------|---------|---|-------------------------|---------------------------------|-------------------------|
| 22    |         | <b>I. Water Service Revenues</b>          |                         |                                 |                         |
| 23    | 601     | Metered Sales to General Customers        |                         |                                 |                         |
| 24    | 601.1   | Commercial Sales                          | 592,826.70              | 448,820.45                      | 144,006.25              |
| 25    | 601.2   | Industrial Sales                          | 0.00                    | 0.00                            | 0.00                    |
| 26    | 601.3   | Sales to Public Authorities               | 7,570.17                | 4,113.61                        | 3,456.56                |
| 27    |         | Sub-Total                                 | 600,396.87              | 452,934.06                      | 147,462.81              |
| 28    | 602     | Unmetered Sales to General Customers      |                         |                                 |                         |
| 29    | 602.1   | Commercial Sales                          | 0.00                    | 0.00                            | 0.00                    |
| 31    | 602.3   | Sales to Public Authorities               | 0.00                    | 0.00                            | 0.00                    |
| 32    |         | Sub-Total                                 | 0.00                    | 0.00                            | 0.00                    |
| 34    | 603     | 603.1 Metered Sales, Irrigation Customers | 0.00                    | 0.00                            | 0.00                    |
|       |         | Sub-Total                                 | 0.00                    | 0.00                            | 0.00                    |
| 37    | 604     | Private Fire Protection Service           | 2,604.85                | 3,805.17                        | (1,200.32)              |
| 38    | 605     | Public Fire Protection Service            | 0.00                    | 0.00                            | 0.00                    |
| 39    | 606     | Sales To Other Water Utilities For Resale | 0.00                    | 0.00                            | 0.00                    |
| 42    | 609     | Other Sales or Service                    | 0.00                    | 0.00                            | 0.00                    |
| 43    |         | Sub-Total                                 | 2,604.85                | 3,805.17                        | (1,200.32)              |
| 44    |         | Total Water Service Revenue               | 603,001.72              | 456,739.23                      | 146,262.49              |
| 46    |         | <b>II. Other Water Revenues</b>           |                         |                                 |                         |
| 47    | 611     | Miscellaneous Service Revenue             | 1,015.00                | 1,235.00                        | (220.00)                |
| 48    | 612     | Rent From Water Property                  | 0.00                    | 0.00                            | 0.00                    |
| 50    | 614     | Other Water Revenues                      | 308.64                  | 119.67                          | 188.97                  |
| 51    |         | Total Other Water Revenues                | 1,323.64                | 1,354.67                        | (31.03)                 |
| 52    |         | Total Operating Revenues                  | 604,325.36              | 458,093.90                      | 146,231.46              |

## SCHEDULE B-3

| LN<br>NO | ACCT<br>NO | ACCOUNT<br>(A)                         | OPERATING EXPENSE             | CLASS A, B, AND C WATER     | UTILITIES  | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|--|-------------------------------|-----------------------------|------------|-------------------------------|
|          |            |  | AMOUNT<br>CURRENT YEAR<br>(B) | AMOUNT<br>PRIOR YEAR<br>(C) |            |                               |
| 1        |            | I. Source of Supply Expense            |                               |                             |            |                               |
| 2        |            | Operation                              |                               |                             |            |                               |
| 3        | 701        | Operation Supervision and Engineering  | 0.00                          | 0.00                        | 0.00       | 0.00                          |
| 5        | 702        | Operation Labor and Expense            | 0.00                          | 71.64                       | 71.64      | (71.64)                       |
| 6        | 703        | Miscellaneous Expense                  | 16,702.50                     | 0.00                        | 0.00       | 16,702.50                     |
| 7        | 704        | Purchased Water                        | 20,554.28                     | 32,152.79                   | 32,152.79  | (11,598.51)                   |
| 8        |            | Maintenance                            |                               |                             |            |                               |
| 9        | 706        | Maint. Supervision and Engineering     | 0.00                          | 71.64                       | 71.64      | (71.64)                       |
| 11       | 707        | Maint. Of Structures and Improvements  | 0.00                          | 0.00                        | 0.00       | 0.00                          |
| 12       | 708        | Maint. Of Reservoirs                   | 0.00                          | 0.00                        | 0.00       | 0.00                          |
| 14       | 709        | Maint. Of Lake, River other Intakes    | 0.00                          | 0.00                        | 0.00       | 0.00                          |
| 15       | 710        | Maint. Of Springs and Tunnels          | 0.00                          | 0.00                        | 0.00       | 0.00                          |
| 16       | 711        | Maint. Of Wells                        | 0.00                          | 0.00                        | 0.00       | 0.00                          |
| 17       | 712        | Maint. Of Supply Mains                 | 0.00                          | 0.00                        | 0.00       | 0.00                          |
| 18       | 713        | Maint. Of Other Source of Supply Plant | 0.00                          | 0.00                        | 0.00       | 0.00                          |
| 19       |            | Total Source of Supply Expenses        | 37,256.78                     | 32,296.07                   | 32,296.07  | 4,960.71                      |
| 20       |            | II. Pumping Expenses                   |                               |                             |            |                               |
| 21       |            | Operation                              |                               |                             |            |                               |
| 22       | 721        | Operation Supervision and Engineering  | 0.00                          | 845.22                      | 845.22     | (845.22)                      |
| 24       | 722        | Power Production Labor and Expenses    | 0.00                          | 0.00                        | 0.00       | 0.00                          |
| 26       | 723        | Fuel For Power Production              | 0.00                          | 0.00                        | 0.00       | 0.00                          |
| 27       | 724        | Pumping Labor and Expenses             | 1,022.00                      | 3,234.55                    | 3,234.55   | (2,212.55)                    |
| 28       | 725        | Miscellaneous Expenses                 | 173.40                        | 1,036.66                    | 1,036.66   | (863.26)                      |
| 29       | 726        | Fuel or Power Purchased For Pumping    | 54,737.75                     | 55,355.47                   | 55,355.47  | (617.72)                      |
| 30       |            | Maintenance                            |                               |                             |            |                               |
| 31       | 729        | Maint. Supervision and Engineering     | 0.00                          | 0.00                        | 0.00       | 0.00                          |
| 33       | 730        | Maint. Of Structures and Improvements  | 0.00                          | 62.10                       | 62.10      | (62.10)                       |
| 34       | 731        | Maint. Of Power Production Equipment   | 0.00                          | 0.00                        | 0.00       | 0.00                          |
| 35       | 732        | Maint. Of Pumping Equipment            | 10,737.28                     | 8,337.70                    | 8,337.70   | 2,399.58                      |
| 36       | 733        | Maint. Of Other Pumping Equipment      | 9.74                          | 0.00                        | 0.00       | 9.74                          |
| 37       |            | Total Pumping Expenses                 | 66,680.17                     | 68,871.70                   | 68,871.70  | (2,191.53)                    |
| 38       |            | III. Water Treatment Expenses          |                               |                             |            |                               |
| 39       |            | Operation                              |                               |                             |            |                               |
| 40       | 741        | Operation Supervision and Engineering  | 11,966.69                     | 15,817.71                   | 15,817.71  | (3,851.02)                    |
| 42       | 742        | Operation Labor and Expenses           | 99,694.96                     | 98,408.57                   | 98,408.57  | 1,286.39                      |
| 43       | 743        | Miscellaneous Expenses                 | 3,755.33                      | 9,287.61                    | 9,287.61   | (5,532.28)                    |
| 44       | 744        | Chemicals and Filtering Materials      | 21,303.55                     | 23,402.57                   | 23,402.57  | (2,099.02)                    |
| 45       |            | Maintenance                            |                               |                             |            |                               |
| 46       | 746        | Maint. Supervision and Engineering     | 0.00                          | 19.22                       | 19.22      | (19.22)                       |
| 48       | 747        | Maint. Of Structures and Improvements  | 31.37                         | 628.03                      | 628.03     | (596.66)                      |
| 49       | 748        | Maint. Of Water Treatment Equipment    | 4,361.76                      | 12,074.51                   | 12,074.51  | (7,712.75)                    |
| 50       |            | Total Water Treatment Expenses         | 141,113.66                    | 159,638.22                  | 159,638.22 | (18,524.56)                   |

| LN<br>NO | ACCT<br>NO | ACCOUNT<br>(A)                               | OPERATING EXPENSE - CLASS A, B, AND C WATER |                             | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|--|---|-----------------------------|-------------------------------|
|          |            |  | AMOUNT<br>CURRENT YEAR<br>(B)               | AMOUNT<br>PRIOR YEAR<br>(C) |                               |
| 1        |            | IV. Transmission and Distribution Expenses   |   |                             |                               |
| 2        |            | Operation                                    |   |                             |                               |
| 3        | 751        | Operation Supervision and Engineering        | 12,039.96                                   | 25,711.30                   | (13,671.34)                   |
| 5        | 752        | Storage Facilities Expenses                  | 3,408.66                                    | 1,762.19                    | 1,646.47                      |
| 7        | 753        | Transmission and Distribution Lines          | 6,745.79                                    | 1,674.45                    | 5,071.34                      |
| 8        | 754        | Meter Expenses                               | 4,869.74                                    | 1,412.29                    | 3,457.45                      |
| 9        | 755        | Customer Installation Expenses               | 2,452.31                                    | 3,889.59                    | (1,437.28)                    |
| 10       | 756        | Miscellaneous                                | 5,761.41                                    | 26,373.47                   | (20,612.06)                   |
| 11       |            | Maintenance                                  |   |                             |                               |
| 12       | 758        | Maint. Supervision and Engineering           | 0.00  | 859.68                      | (859.68)                      |
| 14       | 759        | Maint. Of Structures and Improvements        | 0.00  | 0.00                        | 0.00                          |
| 15       | 760        | Maint. Of Reservoirs and Tanks               | 60.66                                       | 134.00                      | (73.34)                       |
| 16       | 761        | Maint. Of Transmission and Distribbut. Mains | 13,357.53                                   | 63,187.40                   | (49,829.87)                   |
| 18       | 762        | Maint. Of Fire Mains                         | 0.00  | 0.00                        | 0.00                          |
| 19       | 763        | Maint. Of Services                           | 15,856.67                                   | 2,974.36                    | 12,882.31                     |
| 21       | 764        | Maint. Of Meters                             | 19.52                                       | 1,017.15                    | (997.63)                      |
| 22       | 765        | Maint. Of Hydrants                           | 123.34                                      | 3,055.92                    | (2,932.58)                    |
| 23       | 766        | Maint. Of Miscellaneous Plant                |   |                             | 0.00                          |
| 24       |            | Total Transmission and Distribution Exp.     | 64,695.59                                   | 132,051.80                  | (67,356.21)                   |
| 25       |            | V. Customer Account Expenses                 |   |                             |                               |
| 26       |            | Operation                                    |   |                             |                               |
| 27       | 771        | Supervision                                  | 0.00  | 0.00                        | 0.00                          |
| 29       | 772        | Meter Reading Expenses                       | 11,474.10                                   | 8,182.18                    | 3,291.92                      |
| 30       | 773        | Customer Records and Collection Expenses     | 42,772.66                                   | 28,764.18                   | 14,008.48                     |
| 32       | 774        | Miscellaneous Customer Accounting Expeses    | 17,796.00                                   | 24,638.70                   | (6,842.70)                    |
| 33       | 775        | Uncollectible Accounts                       | 9,571.67                                    | (2,139.19)                  | 11,710.86                     |
| 34       |            | Total Customer Accounts Expense              | 81,614.43                                   | 59,445.87                   | 22,168.56                     |
| 35       |            | VI. Sales Expenses                           |   |                             |                               |
| 36       |            | Operation                                    |   |                             |                               |
| 37       | 781        | Supervision                                  |   |                             |                               |
| 39       | 782        | Demostration and Selling Expenses            |   |                             |                               |
| 40       | 783        | Advertising Expenses                         |   |                             |                               |
| 41       | 784        | Miscellaneous Sales Expenses                 |   |                             |                               |
| 42       | 785        | Merchandising, Jobbing and Contract Work     |   |                             |                               |
| 43       |            | Total Sales Expenses                         | 0.00  | 0.00                        | 0.00                          |

**SCHEDULE B-2****OPERATING EXPENSE - CLASS A, B, AND C WATER****UTILITIES (CONCLUDED)**

| LN<br>NO | ACCT<br>NO | ACCOUNT<br>(A)                                  | AMOUNT<br>CURRENT YEAR<br>(B) | AMOUNT<br>PRIOR YEAR<br>(C) | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|---|-------------------------------|-----------------------------|-------------------------------|
| 1        |            | <b>VII. Administrative And General Expenses</b> |                               |                             |                               |
| 2        |            | Operation                                       |                               |                             |                               |
| 3        | 791        | Administrative and General Salaries             | 0.00                          | 0.00                        | 0.00                          |
| 5        | 792        | Office Supplies and Other Expenses              | 15,760.01                     | 38,790.85                   | (23,030.84)                   |
| 6        | 793        | Property Insurance                              | 243.00                        | 167.00                      | 76.00                         |
| 7        | 794        | Injuries and Damages                            | 9,247.85                      | 8,829.23                    | 418.62                        |
| 8        | 795        | Employees Pensions and Benefits                 | 0.00                          | 0.00                        | 0.00                          |
| 9        | 796        | Franchise Requirements                          | 0.00                          | 0.00                        | 0.00                          |
| 11       | 797        | Regulatory Commission Expenses                  | 7,447.47                      | 6,269.39                    | 1,178.08                      |
| 12       | 798        | Outside Service Employed                        | 82.50                         | 0.00                        | 82.50                         |
| 14       | 799        | Miscellaneous General Expense                   | 73,718.75                     | 180,442.50                  | (106,723.75)                  |
| 15       |            | Maintenance                                     |                               |                             |                               |
| 16       | 805        | Maintenance of General Plant                    | 0.00                          | 782.03                      | (782.03)                      |
| 17       |            | Total Administrative and General Expenses       | 106,499.58                    | 235,281.00                  | (128,781.42)                  |
| 18       |            | <b>VIII. Miscellaneous</b>                      |                               |                             |                               |
| 19       | 811        | Rents   | 0.00                          | 2,250.00                    | (2,250.00)                    |
| 20       | 812        | Admin. Exp. Transferred                         | 0.00                          | 0.00                        | 0.00                          |
| 20       |            | Admin. Exp. Transferred - General Office        | 137,957.03                    | 0.00                        | 137,957.03                    |
| 21       | 813        | Duplicate Charges - CR                          | 0.00                          | 0.00                        | 0.00                          |
| 22       |            | Total Miscellaneous                             | 137,957.03                    | 2,250.00                    | 135,707.03                    |
| 23       |            | Total Operating Expenses                        | 635,817.24                    | 689,834.66                  | (54,017.42)                   |

**Armstrong Valley**

**SCHEDULE B-1**

**OPERATING REVENUES - CLASS A WATER**

| LN NO | ACCT NO | ACCOUNT (A)                               | AMOUNT CURRENT YEAR (B) | UTILITIES AMOUNT PRIOR YEAR (C) | INCREASE (DECREASE) (D) |
|-------|---------|---|-------------------------|---------------------------------|-------------------------|
| 22    |         | <b>I. Water Service Revenues</b>          |                         |                                 |                         |
| 23    | 601     | Metered Sales to General Customers        |                         |                                 |                         |
| 24    |         | 601.1 Commercial Sales                    | 163,592.97              | 164,586.10                      | (993.13)                |
| 25    |         | 601.2 Industrial Sales                    | 0.00                    | 0.00                            | 0.00                    |
| 26    |         | 601.3 Sales to Public Authorities         | 6,971.53                | 3,792.85                        | 3,178.68                |
| 27    |         | Sub-Total                                 | 170,564.50              | 168,378.95                      | 2,185.55                |
| 28    | 602     | Unmetered Sales to General Customers      |                         |                                 |                         |
| 29    |         | 602.1 Commercial Sales                    | 0.00                    | 0.00                            | 0.00                    |
| 31    |         | 602.3 Sales to Public Authorities         | 0.00                    | 0.00                            | 0.00                    |
| 32    |         | Sub-Total                                 | 0.00                    | 0.00                            | 0.00                    |
| 34    | 603     | 603.1 Metered Sales, Irrigation Customers | 0.00                    | 0.00                            | 0.00                    |
|       |         | Sub-Total                                 | 0.00                    | 0.00                            | 0.00                    |
| 37    | 604     | Private Fire Protection Service           | 0.00                    | 0.00                            | 0.00                    |
| 38    | 605     | Public Fire Protection Service            | 0.00                    | 0.00                            | 0.00                    |
| 39    | 606     | Sales To Other Water Utilities For Resale | 0.00                    | 0.00                            | 0.00                    |
| 42    | 609     | Other Sales or Service                    | 0.00                    | 0.00                            | 0.00                    |
| 43    |         | Sub-Total                                 | 0.00                    | 0.00                            | 0.00                    |
| 44    |         | Total Water Service Revenue               | 170,564.50              | 168,378.95                      | 2,185.55                |
| 46    |         | <b>II. Other Water Revenues</b>           |                         |                                 |                         |
| 47    | 611     | Miscellaneous Service Revenue             | 40.00                   | 120.00                          | (80.00)                 |
| 48    | 612     | Rent From Water Property                  | 0.00                    | 0.00                            | 0.00                    |
| 50    | 614     | Other Water Revenues                      | 103.38                  | 0.00                            | 103.38                  |
| 51    |         | Total Other Water Revenues                | 143.38                  | 120.00                          | 23.38                   |
| 52    |         | Total Operating Revenues                  | 170,707.88              | 168,498.95                      | 2,208.93                |

4 *Armstrong Valley***SCHEDULE B-3**

OPERATING EXPENSE - CLASS A, B, AND C WATER UTILITIES

| LN<br>NO | ACCT<br>NO | ACCOUNT<br>(A)                         | AMOUNT<br>CURRENT YEAR<br>(B) | AMOUNT<br>PRIOR YEAR<br>(C) | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|--|-------------------------------|-----------------------------|-------------------------------|
| 1        |            | I. Source of Supply Expense            |                               |                             |                               |
| 2        |            | Operation                              |                               |                             |                               |
| 3        | 701        | Operation Supervision and Engineering  | 3,828.83                      | 3,424.08                    | 404.75                        |
| 5        | 702        | Operation Labor and Expense            | 270.00                        | 409.51                      | (139.51)                      |
| 6        | 703        | Miscellaneous Expense                  | 200.00                        | 0.00                        | 200.00                        |
| 7        | 704        | Purchased Water                        | 2,699.80                      | 0.00                        | 2,699.80                      |
| 8        |            | Maintenance                            |                               |                             |                               |
| 9        | 706        | Maint. Supervision and Engineering     | 0.00                          | 0.00                        | 0.00                          |
| 11       | 707        | Maint. Of Structures and Improvements  | 0.00                          | 0.00                        | 0.00                          |
| 12       | 708        | Maint. Of Reservoirs                   | 0.00                          | 0.00                        | 0.00                          |
| 14       | 709        | Maint. Of Lake, River other Intakes    | 0.00                          | 0.00                        | 0.00                          |
| 15       | 710        | Maint. Of Springs and Tunnels          | 0.00                          | 0.00                        | 0.00                          |
| 16       | 711        | Maint. Of Wells                        | 0.00                          | 0.00                        | 0.00                          |
| 17       | 712        | Maint. Of Supply Mains                 | 0.00                          | 0.00                        | 0.00                          |
| 18       | 713        | Maint. Of Other Source of Supply Plant | 0.00                          | 0.00                        | 0.00                          |
| 19       |            | Total Source of Supply Expenses        | 6,998.63                      | 3,833.59                    | 3,165.04                      |
| 20       |            | II. Pumping Expenses                   |                               |                             |                               |
| 21       |            | Operation                              |                               |                             |                               |
| 22       | 721        | Operation Supervision and Engineering  | 38.43                         | 103.98                      | (65.55)                       |
| 24       | 722        | Power Production Labor and Expenses    | 0.00                          | 0.00                        | 0.00                          |
| 26       | 723        | Fuel For Power Production              | 0.00                          | 0.00                        | 0.00                          |
| 27       | 724        | Pumping Labor and Expenses             | 7,753.68                      | 19,413.67                   | (11,659.99)                   |
| 28       | 725        | Miscellaneous Expenses                 | 1,544.86                      | 763.03                      | 781.83                        |
| 29       | 726        | Fuel or Power Purchased For Pumping    | 15,193.00                     | 6,884.28                    | 8,308.72                      |
| 30       |            | Maintenance                            |                               |                             |                               |
| 31       | 729        | Maint. Supervision and Engineering     | 0.00                          | 0.00                        | 0.00                          |
| 33       | 730        | Maint. Of Structures and Improvements  | 0.00                          | 0.00                        | 0.00                          |
| 34       | 731        | Maint. Of Power Production Equipment   | 0.00                          | 0.00                        | 0.00                          |
| 35       | 732        | Maint. Of Pumping Equipment            | 6,902.08                      | 1,606.62                    | 5,295.46                      |
| 36       | 733        | Maint. Of Other Pumping Equipment      | 4.41                          | 0.00                        | 4.41                          |
| 37       |            | Total Pumping Expenses                 | 31,436.46                     | 28,771.58                   | 2,664.88                      |
| 38       |            | III. Water Treatment Expenses          |                               |                             |                               |
| 39       |            | Operation                              |                               |                             |                               |
| 40       | 741        | Operation Supervision and Engineering  | 0.00                          | 0.00                        | 0.00                          |
| 42       | 742        | Operation Labor and Expenses           | 54,227.52                     | 17,653.42                   | 36,574.10                     |
| 43       | 743        | Miscellaneous Expenses                 | 4.55                          | 4.49                        | 0.06                          |
| 44       | 744        | Chemicals and Filtering Materials      | 1,270.10                      | 1,012.39                    | 257.71                        |
| 45       |            | Maintenance                            |                               |                             |                               |
| 46       | 746        | Maint. Supervision and Engineering     | 0.00                          | 0.00                        | 0.00                          |
| 48       | 747        | Maint. Of Structures and improvements  | 427.86                        | 0.00                        | 427.86                        |
| 49       | 748        | Maint. Of Water Treatment Equipment    | 8,455.39                      | 1,135.44                    | 7,319.95                      |
| 50       |            | Total Water Treatment Expenses         | 64,385.42                     | 19,805.74                   | 44,579.68                     |

OPERATING EXPENSE - CLASS A, B, AND C WATER UTILITIES

| LN NO | ACCT NO | ACCOUNT (A)                                       | AMOUNT CURRENT YEAR (B) | AMOUNT PRIOR YEAR (C) | INCREASE (DECREASE) (D) |
|-------|---------|---|-------------------------|-----------------------|-------------------------|
| 1     |         | <b>IV. Transmission and Distribution Expenses</b> |                         |                       |                         |
| 2     |         | Operation   |                         |                       |                         |
| 3     | 751     | Operation Supervision and Engineering             | 3,828.83                | 3,424.08              | 404.75                  |
| 5     | 752     | Storage Facilities Expenses                       | 271.92                  | 0.00                  | 271.92                  |
| 7     | 753     | Transmission and Distribution Lines               | 1,818.40                | 1,182.95              | 635.45                  |
| 8     | 754     | Meter Expenses                                    | 1,897.99                | 364.41                | 1,533.58                |
| 9     | 755     | Customer Installation Expenses                    | 131.95                  | 61.50                 | 70.45                   |
| 10    | 756     | Miscellaneous                                     | 5,735.25                | 3,839.93              | 1,895.32                |
| 11    |         | Maintenance                                       |                         |                       |                         |
| 12    | 758     | Maint. Supervision and Engineering                | 0.00                    | 0.00                  | 0.00                    |
| 14    | 759     | Maint. Of Structures and Improvements             | 0.00                    | 0.00                  | 0.00                    |
| 15    | 760     | Maint. Of Reservoirs and Tanks                    | 311.14                  | 0.00                  | 311.14                  |
| 16    | 761     | Maint. Of Transmission and Distribbut. Mains      | 3,223.83                | 817.21                | 2,406.62                |
| 18    | 762     | Maint. Of Fire Mains                              | 0.00                    | 0.00                  | 0.00                    |
| 19    | 763     | Maint. Of Services                                | 7,165.59                | 4,103.54              | 3,062.05                |
| 21    | 764     | Maint. Of Meters                                  | 781.41                  | 0.00                  | 781.41                  |
| 22    | 765     | Maint. Of Hydrants                                | 0.00                    | 0.00                  | 0.00                    |
| 23    | 766     | Maint. Of Miscellaneous Plant                     |                         |                       | 0.00                    |
| 24    |         | <b>Total Transmission and Distribution Exp.</b>   | <b>25,166.31</b>        | <b>13,793.62</b>      | <b>11,372.69</b>        |
| 25    |         | <b>V. Customer Account Expenses</b>               |                         |                       |                         |
| 26    |         | Operation   |                         |                       |                         |
| 27    | 771     | Supervision                                       | 0.00                    | 0.00                  | 0.00                    |
| 29    | 772     | Meter Reading Expenses                            | 2,215.58                | 1,122.83              | 1,092.75                |
| 30    | 773     | Customer Records and Collection Expenses          | 29,136.73               | 29,457.06             | (320.33)                |
| 32    | 774     | Miscellaneous Customer Accounting Expenses        | 7,254.71                | 8,698.69              | (1,443.98)              |
| 33    | 775     | Uncollectible Accounts                            | 709.04                  | 1,376.32              | (667.28)                |
| 34    |         | <b>Total Customer Accounts Expense</b>            | <b>39,316.06</b>        | <b>40,654.90</b>      | <b>(1,338.84)</b>       |
| 35    |         | <b>VI. Sales Expenses</b>                         |                         |                       |                         |
| 36    |         | Operation   |                         |                       |                         |
| 37    | 781     | Supervision                                       |                         |                       |                         |
| 39    | 782     | Demostration and Selling Expenses                 |                         |                       |                         |
| 40    | 783     | Advertising Expenses                              |                         |                       |                         |
| 41    | 784     | Miscellaneous Sales Expenses                      |                         |                       |                         |
| 42    | 785     | Merchandising, Jobbing and Contract Work          |                         |                       |                         |
| 43    |         | <b>Total Sales Expenses</b>                       | <b>0.00</b>             | <b>0.00</b>           | <b>0.00</b>             |

**SCHEDULE B-2****OPERATING EXPENSE - CLASS A, B, AND C WATER****UTILITIES (CONCLUDED)**

| <b>LN<br/>NO</b> | <b>ACCT<br/>NO</b> | <b>ACCOUNT<br/>(A)</b>                          | <b>AMOUNT<br/>CURRENT YEAR<br/>(B)</b> | <b>AMOUNT<br/>PRIOR YEAR<br/>(C)</b> | <b>INCREASE<br/>(DECREASE)<br/>(D)</b> |
|------------------|--------------------|---|--|--------------------------------------|--|
| 1                |                    | <b>VII. Administrative And General Expenses</b> |  |                                      |  |
| 2                |                    | Operation                                       |  |                                      |  |
| 3                | 791                | Administrative and General Salaries             | 320.00                                 | 0.00                                 | 320.00                                 |
| 5                | 792                | Office Supplies and Other Expenses              | 5,153.37                               | 2,492.74                             | 2,660.63                               |
| 6                | 793                | Property Insurance                              | 1,659.00                               | 196.00                               | 1,463.00                               |
| 7                | 794                | Injuries and Damages                            | 5,152.10                               | 3,149.75                             | 2,002.35                               |
| 8                | 795                | Employees Pensions and Benefits                 | 0.00                                   | 0.00                                 | 0.00                                   |
| 9                | 796                | Franchise Requirements                          | 0.00                                   | 0.00                                 | 0.00                                   |
| 11               | 797                | Regulatory Commission Expenses                  | 3,499.45                               | 2,621.46                             | 877.99                                 |
| 12               | 798                | Outside Service Employed                        | 3,330.68                               | 0.00                                 | 3,330.68                               |
| 14               | 799                | Miscellaneous General Expense                   | 26,431.30                              | 55,970.01                            | (29,538.71)                            |
| 15               |                    | Maintenance                                     |  |                                      |  |
| 16               | 805                | Maintenance of General Plant                    | 0.00                                   | 0.00                                 | 0.00                                   |
| 17               |                    | Total Administrative and General Expenses       | 45,545.90                              | 64,429.96                            | (18,884.06)                            |
| 18               |                    | <b>VIII. Miscellaneous</b>                      |  |                                      |  |
| 19               | 811                | Rents   | 6,470.00                               | 6,347.00                             | 123.00                                 |
| 20               | 812                | Admin. Exp. Transferred                         | 0.00                                   | 0.00                                 | 0.00                                   |
| 20               |                    | Admin. Exp. Transferred - General Office        | 48,471.39                              | 0.00                                 | 48,471.39                              |
| 21               | 813                | Duplicate Charges - CR                          | 0.00                                   | 0.00                                 | 0.00                                   |
| 22               |                    | Total Miscellaneous                             | 54,941.39                              | 6,347.00                             | 48,594.39                              |
| 23               |                    | Total Operating Expenses                        | 267,790.17                             | 177,636.39                           | 90,153.78                              |



**Coast Springs**

**SCHEDULE B-1**

**OPERATING REVENUES - CLASS A WATER**

| LN<br>NO | ACCT<br>NO | ACCOUNT<br><br>(A)                        | OPERATING REVENUES - CLASS A WATER |  | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|---|------------------------------------|--|-------------------------------|
|          |            |   | AMOUNT<br>CURRENT YEAR<br>(B)      | UTILITIES<br>AMOUNT<br>PRIOR YEAR<br>(C) |                               |
| 22       |            | <b>I. Water Service Revenues</b>          |                                    |  |                               |
| 23       | 601        | Metered Sales to General Customers        |                                    |  |                               |
| 24       |            | 601.1 Commercial Sales                    | 107,472.61                         | 161,447.58                               | (53,974.97)                   |
| 25       |            | 601.2 Industrial Sales                    | 0.00                               | 0.00                                     | 0.00                          |
| 26       |            | 601.3 Sales to Public Authorities         | 509.18                             | 892.01                                   | (382.83)                      |
| 27       |            | Sub-Total                                 | <u>107,981.79</u>                  | <u>162,339.59</u>                        | <u>(54,357.80)</u>            |
| 28       | 602        | Unmetered Sales to General Customers      |                                    |  |                               |
| 29       |            | 602.1 Commercial Sales                    | 0.00                               | 0.00                                     | 0.00                          |
| 31       |            | 602.3 Sales to Public Authorities         | 0.00                               | 0.00                                     | 0.00                          |
| 32       |            | Sub-Total                                 | <u>0.00</u>                        | <u>0.00</u>                              | <u>0.00</u>                   |
| 34       | 603        | 603.1 Metered Sales, Irrigation Customers | 0.00                               | 0.00                                     | 0.00                          |
|          |            | Sub-Total                                 | <u>0.00</u>                        | <u>0.00</u>                              | <u>0.00</u>                   |
| 37       | 604        | Private Fire Protection Service           | 0.00                               | 0.00                                     | 0.00                          |
| 38       | 605        | Public Fire Protection Service            | 0.00                               | 0.00                                     | 0.00                          |
| 39       | 606        | Sales To Other Water Utilities For Resale | 0.00                               | 0.00                                     | 0.00                          |
| 42       | 609        | Other Sales or Service                    | 0.00                               | 0.00                                     | 0.00                          |
| 43       |            | Sub-Total                                 | <u>0.00</u>                        | <u>0.00</u>                              | <u>0.00</u>                   |
| 44       |            | Total Water Service Revenue               | <u>107,981.79</u>                  | <u>162,339.59</u>                        | <u>(54,357.80)</u>            |
| 46       |            | <b>II. Other Water Revenues</b>           |                                    |  |                               |
| 47       | 611        | Miscellaneous Service Revenue             | 0.00                               | 20.00                                    | (20.00)                       |
| 48       | 612        | Rent From Water Property                  | 0.00                               | 0.00                                     | 0.00                          |
| 50       | 614        | Other Water Revenues                      | 0.00                               | 0.00                                     | 0.00                          |
| 51       |            | Total Other Water Revenues                | <u>0.00</u>                        | <u>20.00</u>                             | <u>(20.00)</u>                |
| 52       |            | Total Operating Revenues                  | <u>107,981.79</u>                  | <u>162,359.59</u>                        | <u>(54,377.80)</u>            |

4 *Coast Springs***SCHEDULE B-3**

OPERATING EXPENSE - CLASS A, B, AND C WATER UTILITIES

| LN<br>NO | ACCT<br>NO | ACCOUNT<br>(A)                         | AMOUNT<br>CURRENT YEAR<br>(B) | AMOUNT<br>PRIOR YEAR<br>(C) | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|--|-------------------------------|-----------------------------|-------------------------------|
| 1        |            | <b>I. Source of Supply Expense</b>     |                               |                             |                               |
| 2        |            | Operation                              |                               |                             |                               |
| 3        | 701        | Operation Supervision and Engineering  | 2,187.79                      | 1,955.68                    | 232.11                        |
| 5        | 702        | Operation Labor and Expense            | 0.00                          | 268.75                      | (268.75)                      |
| 6        | 703        | Miscellaneous Expense                  | 0.00                          | 0.00                        | 0.00                          |
| 7        | 704        | Purchased Water                        | 0.00                          | 0.00                        | 0.00                          |
| 8        |            | Maintenance                            |                               |                             |                               |
| 9        | 706        | Maint. Supervision and Engineering     | 0.00                          | 0.00                        | 0.00                          |
| 11       | 707        | Maint. Of Structures and Improvements  | 0.00                          | 0.00                        | 0.00                          |
| 12       | 708        | Maint. Of Reservoirs                   | 0.00                          | 0.00                        | 0.00                          |
| 14       | 709        | Maint. Of Lake, River other Intakes    | 0.00                          | 0.00                        | 0.00                          |
| 15       | 710        | Maint. Of Springs and Tunnels          | 0.00                          | 0.00                        | 0.00                          |
| 16       | 711        | Maint. Of Wells                        | 0.00                          | 0.00                        | 0.00                          |
| 17       | 712        | Maint. Of Supply Mains                 | 0.00                          | 0.00                        | 0.00                          |
| 18       | 713        | Maint. Of Other Source of Supply Plant | 0.00                          | 0.00                        | 0.00                          |
| 19       |            | Total Source of Supply Expenses        | 2,187.79                      | 2,224.43                    | (36.64)                       |
| 20       |            | <b>II. Pumping Expenses</b>            |                               |                             |                               |
| 21       |            | Operation                              |                               |                             |                               |
| 22       | 721        | Operation Supervision and Engineering  | 0.00                          | 0.00                        | 0.00                          |
| 24       | 722        | Power Production Labor and Expenses    | 0.00                          | 0.00                        | 0.00                          |
| 26       | 723        | Fuel For Power Production              | 0.00                          | 0.00                        | 0.00                          |
| 27       | 724        | Pumping Labor and Expenses             | 35,520.59                     | 23,085.65                   | 12,434.94                     |
| 28       | 725        | Miscellaneous Expenses                 | (53.39)                       | 167.79                      | (221.18)                      |
| 29       | 726        | Fuel or Power Purchased For Pumping    | 6,535.68                      | 6,353.00                    | 182.68                        |
| 30       |            | Maintenance                            |                               |                             |                               |
| 31       | 729        | Maint. Supervision and Engineering     | 0.00                          | 0.00                        | 0.00                          |
| 33       | 730        | Maint. Of Structures and Improvements  | 0.00                          | 0.00                        | 0.00                          |
| 34       | 731        | Maint. Of Power Production Equipment   | 0.00                          | 0.00                        | 0.00                          |
| 35       | 732        | Maint. Of Pumping Equipment            | 2,363.31                      | 727.17                      | 1,636.14                      |
| 36       | 733        | Maint. Of Other Pumping Equipment      | 0.00                          | 350.00                      | (350.00)                      |
| 37       |            | Total Pumping Expenses                 | 44,366.19                     | 30,683.61                   | 13,682.58                     |
| 38       |            | <b>III. Water Treatment Expenses</b>   |                               |                             |                               |
| 39       |            | Operation                              |                               |                             |                               |
| 40       | 741        | Operation Supervision and Engineering  | 0.00                          | 0.00                        | 0.00                          |
| 42       | 742        | Operation Labor and Expenses           | 11,717.05                     | 9,631.59                    | 2,085.46                      |
| 43       | 743        | Miscellaneous Expenses                 | 1.63                          | 1.60                        | 0.03                          |
| 44       | 744        | Chemicals and Filtering Materials      | 836.37                        | 1,020.18                    | (183.81)                      |
| 45       |            | Maintenance                            |                               |                             |                               |
| 46       | 746        | Maint. Supervision and Engineering     | 0.00                          | 0.00                        | 0.00                          |
| 48       | 747        | Maint. Of Structures and Improvements  | 0.00                          | 0.00                        | 0.00                          |
| 49       | 748        | Maint. Of Water Treatment Equipment    | 23.68                         | 597.60                      | (573.92)                      |
| 50       |            | Total Water Treatment Expenses         | 12,578.73                     | 11,250.97                   | 1,327.76                      |

| LN<br>NO | ACCT<br>NO | ACCOUNT<br>(A)                                   | OPERATING EXPENSE - CLASS A, B, AND C WATER |  | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|--|---|--|-------------------------------|
|          |            |  | AMOUNT<br>CURRENT YEAR<br>(B)               | UTILITIES<br>AMOUNT<br>PRIOR YEAR<br>(C) |                               |
| 1        |            | <b>IV. Transmision and Distribution Expenses</b> |   |  |                               |
| 2        |            | Operation  |   |  |                               |
| 3        | 751        | Operation Supervision and Engineering            | 2,735.57                                    | 2,446.24                                 | 289.33                        |
| 5        | 752        | Storage Facilities Expenses                      | 7,157.67                                    | 0.00                                     | 7,157.67                      |
| 7        | 753        | Transmission and Distribution Lines              | 37.66                                       | 116.48                                   | (78.82)                       |
| 8        | 754        | Meter Expenses                                   | 998.33                                      | 0.00                                     | 998.33                        |
| 9        | 755        | Customer Installation Expenses                   | 0.00  | 0.00                                     | 0.00                          |
| 10       | 756        | Miscellaneous                                    | 11.21                                       | 25.34                                    | (14.13)                       |
| 11       |            | Maintenance                                      |   |  |                               |
| 12       | 758        | Maint. Supervision and Engineering               | 0.00  | 0.00                                     | 0.00                          |
| 14       | 759        | Maint. Of Structures and Improvements            | 0.00  | 0.00                                     | 0.00                          |
| 15       | 760        | Maint. Of Reservoirs and Tanks                   | 0.00  | 0.35                                     | (0.35)                        |
| 16       | 761        | Maint. Of Transmission and Distribbut. Mains     | 207.71                                      | 41.60                                    | 166.11                        |
| 18       | 762        | Maint. Of Fire Mains                             | 0.00  | 0.00                                     | 0.00                          |
| 19       | 763        | Maint. Of Services                               | 0.00  | 0.00                                     | 0.00                          |
| 21       | 764        | Maint. Of Meters                                 | 0.00  | 0.00                                     | 0.00                          |
| 22       | 765        | Maint. Of Hydrants                               | 0.00  | 0.00                                     | 0.00                          |
| 23       | 766        | Maint. Of Miscellaneous Plant                    |   |  | 0.00                          |
| 24       |            | <b>Total Transmission and Distribution Exp.</b>  | <b>11,148.15</b>                            | <b>2,630.01</b>                          | <b>8,518.14</b>               |
| 25       |            | <b>V. Customer Account Expenses</b>              |   |  |                               |
| 26       |            | Operation  |   |  |                               |
| 27       | 771        | Supervision                                      | 0.00  | 0.00                                     | 0.00                          |
| 29       | 772        | Meter Reading Expenses                           | 0.00  | 0.00                                     | 0.00                          |
| 30       | 773        | Customer Records and Collection Expenses         | 2,393.75                                    | 1,035.00                                 | 1,358.75                      |
| 32       | 774        | Miscellaneous Customer Accounting Expenses       | 187.25                                      | 1,380.88                                 | (1,193.63)                    |
| 33       | 775        | Uncollectible Accounts                           | (129.95)                                    | 1,077.68                                 | (1,207.63)                    |
| 34       |            | <b>Total Customer Accounts Expense</b>           | <b>2,451.05</b>                             | <b>3,493.56</b>                          | <b>(1,042.51)</b>             |
| 35       |            | <b>VI. Sales Expenses</b>                        |   |  |                               |
| 36       |            | Operation  |   |  |                               |
| 37       | 781        | Supervision                                      |   |  |                               |
| 39       | 782        | Demostration and Selling Expenses                |   |  |                               |
| 40       | 783        | Advertising Expenses                             |   |  |                               |
| 41       | 784        | Miscellaneous Sales Expenses                     |   |  |                               |
| 42       | 785        | Merchandising, Jobbing and Contract Work         |   |  |                               |
| 43       |            | <b>Total Sales Expenses</b>                      | <b>0.00</b>                                 | <b>0.00</b>                              | <b>0.00</b>                   |

6 *Coast Springs***SCHEDULE B-2**

## OPERATING EXPENSE - CLASS A, B, AND C WATER

## UTILITIES (CONCLUDED)

| LN<br>NO | ACCT<br>NO | ACCOUNT<br>(A)                                  | AMOUNT<br>CURRENT YEAR<br>(B) | AMOUNT<br>PRIOR YEAR<br>(C) | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|---|-------------------------------|-----------------------------|-------------------------------|
| 1        |            | <b>VII. Administrative And General Expenses</b> |                               |                             |                               |
| 2        |            | Operation                                       |                               |                             |                               |
| 3        | 791        | Administrative and General Salaries             | 0.00                          | 0.00                        | 0.00                          |
| 5        | 792        | Office Supplies and Other Expenses              | 3,084.06                      | 1,581.26                    | 1,502.80                      |
| 6        | 793        | Property Insurance                              | 0.00                          | 40.00                       | (40.00)                       |
| 7        | 794        | Injuries and Damages                            | 378.56                        | 266.60                      | 111.96                        |
| 8        | 795        | Employees Pensions and Benefits                 | 0.00                          | 0.00                        | 0.00                          |
| 9        | 796        | Franchise Requirements                          | 0.00                          | 0.00                        | 0.00                          |
| 11       | 797        | Regulatory Commision Expenses                   | 1,498.72                      | 2,103.72                    | (605.00)                      |
| 12       | 798        | Outside Service Employed                        | 0.00                          | 0.00                        | 0.00                          |
| 14       | 799        | Miscellaneous General Expense                   | 13,071.84                     | 28,311.09                   | (15,239.25)                   |
| 15       |            | Maintenance                                     |                               |                             |                               |
| 16       | 805        | Maintenance of General Plant                    | 0.00                          | 0.00                        | 0.00                          |
| 17       |            | Total Administrative and General Expenses       | 18,033.18                     | 32,302.67                   | (14,269.49)                   |
| 18       |            | <b>VIII. Miscellaneous</b>                      |                               |                             |                               |
| 19       | 811        | Rents   | 0.00                          | 0.00                        | 0.00                          |
| 20       | 812        | Admin. Exp. Transferred                         | 0.00                          | 0.00                        | 0.00                          |
| 20       |            | Admin. Exp. Transferred - General Office        | 26,099.98                     | 0.00                        | 26,099.98                     |
| 21       | 813        | Duplicate Charges - CR                          | 0.00                          | 0.00                        | 0.00                          |
| 22       |            | Total Miscellaneous                             | 26,099.98                     | 0.00                        | 26,099.98                     |
| 23       |            | Total Operating Expenses                        | 116,865.07                    | 82,585.25                   | 34,279.82                     |

Hawkins

SCHEDULE B-1

OPERATING REVENUES - CLASS A WATER

| LN NO | ACCT NO | ACCOUNT (A)                               | AMOUNT CURRENT YEAR (B) | UTILITIES AMOUNT PRIOR YEAR (C) | INCREASE (DECREASE) (D) |
|-------|---------|---|-------------------------|---------------------------------|-------------------------|
| 22    |         | <b>I. Water Service Revenues</b>          |                         |                                 |                         |
| 23    | 601     | Metered Sales to General Customers        |                         |                                 |                         |
| 24    | 601.1   | Commercial Sales                          | 36,001.97               | 26,484.95                       | 9,517.02                |
| 25    | 601.2   | Industrial Sales                          | 0.00                    | 0.00                            | 0.00                    |
| 26    | 601.3   | Sales to Public Authorities               | 0.00                    | 0.00                            | 0.00                    |
| 27    |         | Sub-Total                                 | <u>36,001.97</u>        | <u>26,484.95</u>                | <u>9,517.02</u>         |
| 28    | 602     | Unmetered Sales to General Customers      |                         |                                 |                         |
| 29    | 602.1   | Commercial Sales                          | 0.00                    | 0.00                            | 0.00                    |
| 31    | 602.3   | Sales to Public Authorities               | 0.00                    | 0.00                            | 0.00                    |
| 32    |         | Sub-Total                                 | <u>0.00</u>             | <u>0.00</u>                     | <u>0.00</u>             |
| 34    | 603     | 603.1 Metered Sales, Irrigation Customers | 0.00                    | 0.00                            | 0.00                    |
|       |         | Sub-Total                                 | <u>0.00</u>             | <u>0.00</u>                     | <u>0.00</u>             |
| 37    | 604     | Private Fire Protection Service           | 0.00                    | 0.00                            | 0.00                    |
| 38    | 605     | Public Fire Protection Service            | 0.00                    | 0.00                            | 0.00                    |
| 39    | 606     | Sales To Other Water Utilities For Resale | 0.00                    | 0.00                            | 0.00                    |
| 42    | 609     | Other Sales or Service                    | 0.00                    | 0.00                            | 0.00                    |
| 43    |         | Sub-Total                                 | <u>0.00</u>             | <u>0.00</u>                     | <u>0.00</u>             |
| 44    |         | Total Water Service Revenue               | <u>36,001.97</u>        | <u>26,484.95</u>                | <u>9,517.02</u>         |
| 46    |         | <b>II. Other Water Revenues</b>           |                         |                                 |                         |
| 47    | 611     | Miscellaneous Service Revenue             | 0.00                    | 0.00                            | 0.00                    |
| 48    | 612     | Rent From Water Property                  | 0.00                    | 0.00                            | 0.00                    |
| 50    | 614     | Other Water Revenues                      | 516.84                  | (595.01)                        | 1,111.85                |
| 51    |         | Total Other Water Revenues                | <u>516.84</u>           | <u>(595.01)</u>                 | <u>1,111.85</u>         |
| 52    |         | Total Operating Revenues                  | <u>36,518.81</u>        | <u>25,889.94</u>                | <u>10,628.87</u>        |

## SCHEDULE B-3

| LN<br>NO | ACCT<br>NO | ACCOUNT<br>(A)                         | OPERATING EXPENSE - CLASS A, B, AND C WATER |  | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|--|---|--|-------------------------------|
|          |            |  | AMOUNT<br>CURRENT YEAR<br>(B)               | UTILITIES<br>AMOUNT<br>PRIOR YEAR<br>(C) |                               |
| 1        |            | I. Source of Supply Expense            |   |  |                               |
| 2        |            | Operation                              |   |  |                               |
| 3        | 701        | Operation Supervision and Engineering  | 3,828.83                                    | 3,424.08                                 | 404.75                        |
| 5        | 702        | Operation Labor and Expense            | 0.00  | 229.17                                   | (229.17)                      |
| 6        | 703        | Miscellaneous Expense                  | 0.00  | 0.00                                     | 0.00                          |
| 7        | 704        | Purchased Water                        | 0.00  | 0.00                                     | 0.00                          |
| 8        |            | Maintenance                            |   |  |                               |
| 9        | 706        | Maint. Supervision and Engineering     | 0.00  | 0.00                                     | 0.00                          |
| 11       | 707        | Maint. Of Structures and Improvements  | 0.00  | 0.00                                     | 0.00                          |
| 12       | 708        | Maint. Of Reservoirs                   | 0.00  | 0.00                                     | 0.00                          |
| 14       | 709        | Maint. Of Lake, River other Intakes    | 0.00  | 0.00                                     | 0.00                          |
| 15       | 710        | Maint. Of Springs and Tunnels          | 0.00  | 0.00                                     | 0.00                          |
| 16       | 711        | Maint. Of Wells                        | 0.00  | 0.00                                     | 0.00                          |
| 17       | 712        | Maint. Of Supply Mains                 | 0.00  | 0.00                                     | 0.00                          |
| 18       | 713        | Maint. Of Other Source of Supply Plant | 0.00  | 0.00                                     | 0.00                          |
| 19       |            | Total Source of Supply Expenses        | 3,828.83                                    | 3,653.25                                 | 175.58                        |
| 20       |            | II. Pumping Expenses                   |   |  |                               |
| 21       |            | Operation                              |   |  |                               |
| 22       | 721        | Operation Supervision and Engineering  | 0.00  | 0.00                                     | 0.00                          |
| 24       | 722        | Power Production Labor and Expenses    | 0.00  | 0.00                                     | 0.00                          |
| 26       | 723        | Fuel For Power Production              | 0.00  | 0.00                                     | 0.00                          |
| 27       | 724        | Pumping Labor and Expenses             | 4,390.95                                    | 5,528.89                                 | (1,137.94)                    |
| 28       | 725        | Miscellaneous Expenses                 | (33.98)                                     | 106.78                                   | (140.76)                      |
| 29       | 726        | Fuel or Power Purchased For Pumping    | 2,791.08                                    | 1,409.38                                 | 1,381.70                      |
| 30       |            | Maintenance                            |   |  |                               |
| 31       | 729        | Maint. Supervision and Engineering     | 0.00  | 0.00                                     | 0.00                          |
| 33       | 730        | Maint. Of Structures and Improvements  | 0.00  | 0.00                                     | 0.00                          |
| 34       | 731        | Maint. Of Power Production Equipment   | 0.00  | 0.00                                     | 0.00                          |
| 35       | 732        | Maint. Of Pumping Equipment            | 2,407.93                                    | 2,215.33                                 | 192.60                        |
| 36       | 733        | Maint. Of Other Pumping Equipment      | 0.00  | 0.00                                     | 0.00                          |
| 37       |            | Total Pumping Expenses                 | 9,555.98                                    | 9,260.38                                 | 295.60                        |
| 38       |            | III. Water Treatment Expenses          |   |  |                               |
| 39       |            | Operation                              |   |  |                               |
| 40       | 741        | Operation Supervision and Engineering  | 0.00  | 0.00                                     | 0.00                          |
| 42       | 742        | Operation Labor and Expenses           | 3,167.92                                    | 1,424.06                                 | 1,743.86                      |
| 43       | 743        | Miscellaneous Expenses                 | 0.65  | 0.64                                     | 0.01                          |
| 44       | 744        | Chemicals and Filtering Materials      | 55.90                                       | 0.00                                     | 55.90                         |
| 45       |            | Maintenance                            |   |  |                               |
| 46       | 746        | Maint. Supervision and Engineering     | 0.00  | 0.00                                     | 0.00                          |
| 48       | 747        | Maint. Of Structures and Improvements  | 0.00  | 0.00                                     | 0.00                          |
| 49       | 748        | Maint. Of Water Treatment Equipment    | 134.69                                      | 0.00                                     | 134.69                        |
| 50       |            | Total Water Treatment Expenses         | 3,359.16                                    | 1,424.70                                 | 1,934.46                      |

| LN<br>NO | ACCT<br>NO | OPERATING EXPENSE<br>ACCOUNT<br>(A)          | CLASS A, B, AND C WATER       |  | UTILITIES<br>AMOUNT<br>PRIOR YEAR<br>(C) | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|--|-------------------------------|--|--|-------------------------------|
|          |            |  | AMOUNT<br>CURRENT YEAR<br>(B) |  |  |                               |
| 1        |            | IV. Transmission and Distribution Expenses   |                               |  |  |                               |
| 2        |            | Operation                                    |                               |  |  |                               |
| 3        | 751        | Operation Supervision and Engineering        | 3,282.19                      |  | 2,935.16                                 | 347.03                        |
| 5        | 752        | Storage Facilities Expenses                  | 60.08                         |  | 0.00                                     | 60.08                         |
| 7        | 753        | Transmission and Distribution Lines          | 1,807.84                      |  | 384.61                                   | 1,423.23                      |
| 8        | 754        | Meter Expenses                               | 0.00                          |  | 346.32                                   | (346.32)                      |
| 9        | 755        | Customer Installation Expenses               | 0.00                          |  | 0.00                                     | 0.00                          |
| 10       | 756        | Miscellaneous                                | 219.60                        |  | 0.19                                     | 219.41                        |
| 11       |            | Maintenance                                  |                               |  |  |                               |
| 12       | 758        | Maint. Supervision and Engineering           | 0.00                          |  | 0.00                                     | 0.00                          |
| 14       | 759        | Maint. Of Structures and Improvements        | 0.00                          |  | 0.00                                     | 0.00                          |
| 15       | 760        | Maint. Of Reservoirs and Tanks               | 0.00                          |  | 0.00                                     | 0.00                          |
| 16       | 761        | Maint. Of Transmission and Distribbut. Mains | 1,074.09                      |  | 199.68                                   | 874.41                        |
| 18       | 762        | Maint. Of Fire Mains                         | 0.00                          |  | 0.00                                     | 0.00                          |
| 19       | 763        | Maint. Of Services                           | 30.10                         |  | 262.08                                   | (231.98)                      |
| 21       | 764        | Maint. Of Meters                             | 356.65                        |  | 0.00                                     | 356.65                        |
| 22       | 765        | Maint. Of Hydrants                           | 0.00                          |  | 0.00                                     | 0.00                          |
| 23       | 766        | Maint. Of Miscellaneous Plant                |                               |  |  | 0.00                          |
| 24       |            | Total Transmission and Distribution Exp.     | 6,830.55                      |  | 4,128.04                                 | 2,702.51                      |
| 25       |            | V. Customer Account Expenses                 |                               |  |  |                               |
| 26       |            | Operation                                    |                               |  |  |                               |
| 27       | 771        | Supervision                                  | 0.00                          |  | 0.00                                     | 0.00                          |
| 29       | 772        | Meter Reading Expenses                       | 213.15                        |  | 299.52                                   | (86.37)                       |
| 30       | 773        | Customer Records and Collection Expenses     | 502.54                        |  | 217.51                                   | 285.03                        |
| 32       | 774        | Miscellaneous Customer Accounting Expenses   | (1,103.11)                    |  | 914.25                                   | (2,017.36)                    |
| 33       | 775        | Uncollectible Accounts                       | 12.62                         |  | (210.00)                                 | 222.62                        |
| 34       |            | Total Customer Accounts Expense              | (374.80)                      |  | 1,221.28                                 | (1,596.08)                    |
| 35       |            | VI. Sales Expenses                           |                               |  |  |                               |
| 36       |            | Operation                                    |                               |  |  |                               |
| 37       | 781        | Supervision                                  |                               |  |  |                               |
| 39       | 782        | Demostration and Selling Expenses            |                               |  |  |                               |
| 40       | 783        | Advertising Expenses                         |                               |  |  |                               |
| 41       | 784        | Miscellaneous Sales Expenses                 |                               |  |  |                               |
| 42       | 785        | Merchandising, Jobbing and Contract Work     |                               |  |  |                               |
| 43       |            | Total Sales Expenses                         | 0.00                          |  | 0.00                                     | 0.00                          |

6 *Hawkins***SCHEDULE B-2****OPERATING EXPENSE - CLASS A, B, AND C WATER****UTILITIES (CONCLUDED)**

| LN<br>NO | ACCT<br>NO | ACCOUNT<br>(A)                                  | AMOUNT<br>CURRENT YEAR<br>(B) | AMOUNT<br>PRIOR YEAR<br>(C) | INCREASE<br>(DECREASE)<br>(D) |
|----------|------------|---|-------------------------------|-----------------------------|-------------------------------|
| 1        |            | <b>VII. Administrative And General Expenses</b> |                               |                             |                               |
| 2        |            | Operation                                       |                               |                             |                               |
| 3        | 791        | Administrative and General Salaries             | 0.00                          | 0.00                        | 0.00                          |
| 5        | 792        | Office Supplies and Other Expenses              | (1,538.82)                    | 2,615.69                    | (4,154.51)                    |
| 6        | 793        | Property Insurance                              | 0.00                          | 0.00                        | 0.00                          |
| 7        | 794        | Injuries and Damages                            | 592.46                        | 382.06                      | 210.40                        |
| 8        | 795        | Employees Pensions and Benefits                 | 0.00                          | 0.00                        | 0.00                          |
| 9        | 796        | Franchise Requirements                          | 0.00                          | 0.00                        | 0.00                          |
| 11       | 797        | Regulatory Commision Expenses                   | 499.29                        | 364.36                      | 134.93                        |
| 12       | 798        | Outside Service Employed                        | 0.00                          | 0.00                        | 0.00                          |
| 14       | 799        | Miscellaneous General Expense                   | 3,528.78                      | 7,442.67                    | (3,913.89)                    |
| 15       |            | Maintenance                                     |                               |                             |                               |
| 16       | 805        | Maintenance of General Plant                    | 0.00                          | 0.00                        | 0.00                          |
| 17       |            | Total Administrative and General Expenses       | 3,081.71                      | 10,804.78                   | (7,723.07)                    |
| 18       |            | <b>VIII. Miscellaneous</b>                      |                               |                             |                               |
| 19       | 811        | Rents   | 0.00                          | 0.00                        | 0.00                          |
| 20       | 812        | Admin. Exp. Transferred                         | 0.00                          | 0.00                        | 0.00                          |
| 20       |            | Admin. Exp. Transferred - General Office        | 7,457.14                      | 0.00                        | 7,457.14                      |
| 21       | 813        | Duplicate Charges - CR                          | 0.00                          | 0.00                        | 0.00                          |
| 22       |            | Total Miscellaneous                             | 7,457.14                      | 0.00                        | 7,457.14                      |
| 23       |            | Total Operating Expenses                        | 33,738.57                     | 30,492.43                   | 3,246.14                      |



*Hawkins*

**SCHEDULE B-4**  
**Taxes Charged During Year**

| Kind of Tax<br>(A)                  | Total Taxes<br>Charged<br>During Year<br>(B) | Water                | Nonutility            | Other                 | Capitalized<br>(F) |
|-------------------------------------|--|----------------------|-----------------------|-----------------------|--------------------|
|                                     |  | (Account 507)<br>(C) | (Account 5270)<br>(D) | (Account 5371)<br>(E) |                    |
| Real and Property Taxes             | 597.11                                       | 597.11               | 0.00                  |                       |                    |
| State corporate franchise tax       | 718.66                                       | 718.66               |                       |                       |                    |
| State unemployment insurance tax    | 35.58  | 32.06                |                       |                       | 3.52               |
| Other state and local taxes         | 0.00   | 0.00                 |                       |                       |                    |
| Federal unemployment insurance tax  | 9.49   | 8.55                 |                       |                       | 0.94               |
| Federal insurance contributions act | 579.66                                       | 515.60               |                       |                       | 64.05              |
| Other federal taxes                 |  |                      |                       |                       |                    |
| Federal income tax                  | 2,469.26                                     | 2,469.26             |                       |                       |                    |
| General Office Allocation           | 275.05                                       | 275.05               |                       |                       |                    |
| <b>Total</b>                        | <b>4,684.80</b>                              | <b>4,616.30</b>      | <b>0.00</b>           | <b>0.00</b>           | <b>68.51</b>       |

Coast Springs

**SCHEDULE B-4**  
**Taxes Charged During Year**

| Kind of Tax<br>(A)                  | Total Taxes<br>Charged<br>During Year<br>(B) | Water                | Nonutility            | Other                 | Capitalized<br>(F) |
|-------------------------------------|--|----------------------|-----------------------|-----------------------|--------------------|
|                                     |  | (Account 507)<br>(C) | (Account 5270)<br>(D) | (Account 5371)<br>(E) |                    |
| Real and Property Taxes             | 3,573.23                                     | 3,573.23             | 0.00                  |                       |                    |
| State corporate franchise tax       | 2,515.31                                     | 2,515.31             |                       |                       |                    |
| State unemployment insurance tax    | 170.90                                       | 154.02               |                       |                       | 16.89              |
| Other state and local taxes         | 0.00   | 0.00                 |                       |                       |                    |
| Federal unemployment insurance tax  | 45.57  | 41.07                |                       |                       | 4.50               |
| Federal insurance contributions act | 2,784.63                                     | 2,476.92             |                       |                       | 307.71             |
| Other federal taxes                 |  |                      |                       |                       |                    |
| Federal income tax                  | 8,642.41                                     | 8,642.41             |                       |                       |                    |
| General Office Allocation           | 962.67                                       | 962.67               |                       |                       |                    |
| <b>Total</b>                        | <b>18,694.74</b>                             | <b>18,365.64</b>     | <b>0.00</b>           | <b>0.00</b>           | <b>329.10</b>      |

**SCHEDULE B-4**  
**Taxes Charged During Year**

| Kind of Tax<br>(A)                  | Total Taxes<br>Charged<br>During Year<br>(B) | Water                | Nonutility            | Other                 | Capitalized<br>(F) |
|-------------------------------------|--|----------------------|-----------------------|-----------------------|--------------------|
|                                     |  | (Account 507)<br>(C) | (Account 5270)<br>(D) | (Account 5371)<br>(E) |                    |
| Real and Property Taxes             | 2,603.44                                     | 2,603.44             | 0.00                  |                       |                    |
| State corporate franchise tax       | 4,671.29                                     | 4,671.29             |                       |                       |                    |
| State unemployment insurance tax    | 271.36                                       | 244.54               |                       |                       | 26.81              |
| Other state and local taxes         | 0.00   | 0.00                 |                       |                       |                    |
| Federal unemployment insurance tax  | 72.36  | 65.22                |                       |                       | 7.15               |
| Federal insurance contributions act | 4,421.31                                     | 3,932.74             |                       |                       | 488.57             |
| Other federal taxes                 |  |                      |                       |                       |                    |
| Federal income tax                  | 16,050.19                                    | 16,050.19            |                       |                       |                    |
| General Office Allocation           | 1,787.82                                     | 1,787.82             |                       |                       |                    |
| <b>Total</b>                        | <b>29,877.77</b>                             | <b>29,355.25</b>     | <b>0.00</b>           | <b>0.00</b>           | <b>522.52</b>      |

Lucerne

**SCHEDULE B-4  
Taxes Charged During Year**

| Kind of Tax<br>(A)                  | Total Taxes<br>Charged<br>During Year<br>(B) | Water                | Nonutility            | Other                 | Capitalized<br>(F) |
|-------------------------------------|--|----------------------|-----------------------|-----------------------|--------------------|
|                                     |  | (Account 507)<br>(C) | (Account 5270)<br>(D) | (Account 5371)<br>(E) |                    |
| Real and Property Taxes             | 9,095.24                                     | 9,095.24             | 0.00                  |                       |                    |
| State corporate franchise tax       | 13,295.21                                    | 13,295.21            |                       |                       |                    |
| State unemployment insurance tax    | 874.75                                       | 788.32               |                       |                       | 86.43              |
| Other state and local taxes         | 0.00   | 0.00                 |                       |                       |                    |
| Federal unemployment insurance tax  | 233.27                                       | 210.23               |                       |                       | 23.04              |
| Federal insurance contributions act | 14,252.75                                    | 12,677.79            |                       |                       | 1,574.96           |
| Other federal taxes                 |  |                      |                       |                       |                    |
| Federal income tax                  | 45,681.32                                    | 45,681.32            |                       |                       |                    |
| General Office Allocation           | 5,088.42                                     | 5,088.42             |                       |                       |                    |
| <b>Total</b>                        | <b>88,520.97</b>                             | <b>86,836.54</b>     | <b>0.00</b>           | <b>0.00</b>           | <b>1,684.43</b>    |

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

| Line No. | STREAMS   |                             |                             | FLOW IN ... (Unit) <sup>2</sup> |                             |  |  | Annual Quantities Diverted (Unit) <sup>2</sup> | Remarks |
|----------|---|-----------------------------|-----------------------------|---------------------------------|-----------------------------|--|--|--|---------|
|          | Diverted Into <sup>1</sup>  | From Stream or Creek (Name) | Location of Diversion Point | Priority Right                  |                             | Diversions                                 |  |  |         |
| Claim    |   |                             |                             | Capacity                        | Max                         | Min  |  |  |         |
| 1        |   |                             |                             |                                 |                             |  |  |  |         |
| 2        |   |                             |                             |                                 |                             |  |  |  |         |
| 3        |   |                             |                             |                                 |                             |  |  |  |         |
| 4        |   |                             |                             |                                 |                             |  |  |  |         |
| 5        |   |                             |                             |                                 |                             |  |  |  |         |
| 6        |   |                             |                             |                                 |                             |  |  |  |         |
| 7        |   |                             |                             |                                 |                             |  |  |  |         |
| 8        | <b>WELLS</b>  |                             |                             |                                 |                             | Pumping Capacity (Unit) <sup>2</sup>       | Annual Quantities Pumped (Unit) <sup>2</sup> | Remarks  |         |
| 9        | At Plant (Name or Number)   | Location                    | Number                      | Diversions                      | <sup>3</sup> Depth in Water |  |  |  |         |
| 10       |   |                             |                             |                                 |                             |  |  |  |         |
| 11       |   |                             |                             |                                 |                             |  |  |  |         |
| 12       |   |                             |                             |                                 |                             |  |  |  |         |
| 13       |   |                             |                             |                                 |                             |  |  |  |         |
| 14       |   |                             |                             |                                 |                             |  |  |  |         |
| 15       |   |                             |                             |                                 |                             |  |  |  |         |
| 16       |   |                             |                             |                                 |                             |  |  |  |         |
| 17       | <b>TUNNELS AND SPRINGS</b>  |                             |                             | FLOW IN (Unit) <sup>2</sup>     |                             | Annual Quantities Used (Unit) <sup>2</sup> | Remarks                                      |  |         |
| 18       | Designation   | Location                    | Number                      | Maximum                         | Minimum                     |  |  |  |         |
| 19       |   |                             |                             |                                 |                             |  |  |  |         |
| 20       |   |                             |                             |                                 |                             |  |  |  |         |
| 21       |   |                             |                             |                                 |                             |  |  |  |         |
| 22       |   |                             |                             |                                 |                             |  |  |  |         |
| 23       |   |                             |                             |                                 |                             |  |  |  |         |
| 24       |   |                             |                             |                                 |                             |  |  |  |         |
| 25       |   |                             |                             |                                 |                             |  |  |  |         |
| 26       | <b>Purchased Water for Resale</b>   |                             |                             |                                 |                             |  |  |  |         |
| 27       |   |                             |                             |                                 |                             |  |  |  |         |
| 28       |   |                             |                             |                                 |                             |  |  |  |         |
| 29       | Purchased from <u>Yolo County Flood Control &amp; Water Consv Dist</u>              |                             |                             |                                 |                             |  |  |  |         |
| 30       | Annual quantities purchased <u>150.4</u> (Unit chosen) <sup>2</sup> Million Gallons |                             |                             |                                 |                             |  |  |  |         |
| 31       |   |                             |                             |                                 |                             |  |  |  |         |
| 32       |   |                             |                             |                                 |                             |  |  |  |         |

<sup>1</sup> State ditch, pipe line, reservoir, etc., with name, if any.

<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic foot; in domestic use the thousand gallons or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

<sup>3</sup> Average depth to water surface below ground surface.

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

| Line No. | Type                       | Number | Combined Capacity (Gallons or Acre Feet) | Remarks |
|----------|----------------------------|--------|--|---------|
| 33       | A. Collecting Reservoirs   |        |  |         |
| 34       | Concrete                   |        |  |         |
| 35       | Earth                      |        |  |         |
| 36       | Wood                       |        |  |         |
| 37       | B. Distribution Reservoirs |        |  |         |
| 38       | Concrete                   |        |  |         |
| 39       | Earth                      |        |  |         |
| 40       | Wood                       |        |  |         |
| 41       | C. Tanks                   |        |  |         |
| 42       | Concrete                   |        |  |         |
| 43       | Earth                      |        |  |         |
| 44       | Wood                       |        |  |         |
| 45       | Steel                      |        |  |         |
|          | Total                      |        |  |         |

**ARMSTRONG VALLEY DISTRICT**

**WELL PRODUCTION - YEAR 2004**

**SCHEDULE D-1**

| <u>LOCATION</u>                   | <u>UNIT NO.</u> | <u>I.D.<br/>SIZE<br/>INCHES</u> | <u>DEPTH<br/>(FEET)</u> | <u>2004<br/>M.G.</u> | <u>2004<br/>A.F.</u> | <u>HOURS</u> |
|-----------------------------------|-----------------|---------------------------------|-------------------------|----------------------|----------------------|--------------|
| <b><u>ARMSTRONG VALLEY</u></b>    |                 |                                 |                         |                      |                      |              |
| 16560 Armstrong Road              | Well 1-01       | N/A                             | N/A                     | N/A                  | N/A                  | N/A          |
|                                   | Well 1-02       | N/A                             | N/A                     | N/A                  | N/A                  | N/A          |
|                                   |                 |                                 |                         | 35.6                 | 109.3                |              |
| <b><u>RANCHO DEL PARADISO</u></b> |                 |                                 |                         |                      |                      |              |
| Freezeout Road                    | Well 101-01     | N/A                             | N/A                     | N/A                  | N/A                  | N/A          |
|                                   |                 |                                 |                         | 2.2                  | 6.9                  |              |
| <b><u>NOEL HEIGHTS</u></b>        |                 |                                 |                         |                      |                      |              |
|                                   | Well 201-01     | N/A                             | N/A                     | N/A                  | N/A                  | N/A          |
|                                   |                 |                                 |                         | 3.0                  | 9.2                  |              |
| <b>Grand Total</b>                |                 |                                 |                         | 40.8                 | 125.3                |              |
|                                   | 4               |                                 |                         |                      |                      |              |

**COAST SPRINGS DISTRICT**  
**WELL PRODUCTION - YEAR 2004**  
**SCHEDULE D-1**

| <u>LOCATION</u>       | <u>UNIT NO.</u> | <u>I.D.<br/>SIZE<br/>INCHES</u> | <u>DEPTH<br/>(FEET)</u> | <u>2004<br/>M.G.</u> | <u>2004<br/>A.F.</u> | <u>HOURS</u> |
|-----------------------|-----------------|---------------------------------|-------------------------|----------------------|----------------------|--------------|
| 100 Ocean View Avenue | Well 1-01       | N/A                             | N/A                     | N/A                  | N/A                  | N/A          |
| 100 Ocean View Avenue | Well 1-02       | N/A                             | N/A                     | N/A                  | N/A                  | N/A          |
| 100 Ocean View Avenue | Well 3-01       | N/A                             | N/A                     | N/A                  | N/A                  | N/A          |
| 100 Ocean View Avenue | Well 4-01       | N/A                             | N/A                     | N/A                  | N/A                  | N/A          |
|                       | OM4             | N/A                             | N/A                     | N/A                  | N/A                  | N/A          |
|                       | OM10            | N/A                             | N/A                     | N/A                  | N/A                  | N/A          |
|                       | OM5             | N/A                             | N/A                     | N/A                  | N/A                  | N/A          |
| <b>Total</b>          |                 | <b>7</b>                        |                         | <b>8.2</b>           | <b>25.1</b>          |              |

**HAWKINS DISTRICT**  
**WELL PRODUCTION - YEAR 2004**  
**SCHEDULE D-1**

| <u>LOCATION</u>    | <u>UNIT NO.</u> | <u>I.D.<br/>SIZE<br/>INCHES</u> | <u>DEPTH<br/>(FEET)</u> | <u>2004<br/>M.G.</u> | <u>2004<br/>A.F.</u> | <u>HOURS</u> |
|--------------------|-----------------|---------------------------------|-------------------------|----------------------|----------------------|--------------|
| N/A                | Well 1-01       | N/A                             | N/A                     | 5.3                  | 16.4                 | N/A          |
| N/A                | Well 1-02       | N/A                             | N/A                     |                      | 0.0                  | N/A          |
| <b>GRAND TOTAL</b> | <b>2</b>        |                                 |                         | <b>5.3</b>           | <b>16.4</b>          |              |



**CALIFORNIA WATER SERVICE COMPANY**

**REDWOOD VALLEY DISTRICT**

**STORAGE FACILITIES - DECEMBER 31, 2004**

**SCHEDULE D - 2**

| LOCATION                | DESIGNATION     | FILLED FROM<br>WHAT SOURCE | TYPE         | CAPACITY<br>(1000 gal) |
|-------------------------|-----------------|----------------------------|--------------|------------------------|
| <u>Coast Springs</u>    |                 |                            |              |                        |
|                         | Sta. 007-Tank 1 | Treatment Plant            | Steel        | 125                    |
|                         | Sta. 007-Tank 2 | Raw Water                  | Concrete     | 25                     |
|                         | Sta. 007-Tank 3 | "                          | "            | 7.5                    |
|                         | Sta. 008-Tank 2 | System                     | Bolted Steel | 210                    |
|                         | <u>4</u>        |                            |              | <u>367.5</u>           |
| <u>Lucern</u>           |                 |                            |              |                        |
| Treatment Plant         | Sta. 001-Tank 1 | Treatment Plant            | Steel        | 12                     |
| Arden                   | Sta. 002-Tank 1 | System                     | Steel        | 200                    |
|                         | Sta. 003-Tank 1 | System                     | Steel        | 300                    |
|                         | Sta. 004-Tank 1 | System                     | Steel        | 100                    |
|                         | Sta. 005-Tank 1 | System                     | Steel        | 12                     |
|                         | <u>5</u>        |                            |              | <u>624</u>             |
| <u>Armstrong Valley</u> |                 |                            |              |                        |
| Rancho del Paradiso     | Sta. 102-Tank 1 | System                     | Cement       | 10.5                   |
|                         | Sta. 102-Tank 2 | System                     | Cement       | 10.5                   |
|                         | Sta. 103-Tank 1 | System                     | Cement       | 10.5                   |
|                         | Sta. 103-Tank 2 | System                     | Cement       | 10.5                   |
|                         | Sta. 104-Tank 1 | System                     | Redwood      | 5                      |
|                         | <u>5</u>        |                            |              | <u>47</u>              |
| Noel Heights            | Sta. 202-Tank 1 | System                     | Redwood      | 25                     |
|                         | Sta. 202-Tank 2 | "                          | Concrete     | 10.2                   |
|                         | <u>2</u>        |                            |              | <u>35.2</u>            |
| Armstrong Valley        | Sta. 002-Tank 2 | Wells                      | Concrete     | 12.5                   |
|                         | Sta. 002-Tank 3 | Wells                      | Concrete     | 12.5                   |
|                         | Sta. 002-Tank 1 | Wells                      | Steel        | 110                    |
|                         | <u>3</u>        |                            |              | <u>135</u>             |
| <u>Hawkins</u>          |                 |                            |              |                        |
|                         | Sta. 001-Tank 1 | Wells                      | Concrete     | 12                     |
|                         | <u>1</u>        |                            |              | <u>12</u>              |
| <b>Total</b>            | <u>20</u>       |                            |              | <u>1,221</u>           |

**SCHEDULE D-3**  
**Description of Transmission and Distribution Facilities**

**A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities**

Capacities in Cubic Feet Per Second or Miner's Inches (state which)

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

NOT APPLICABLE

**A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities (Concluded)**

Capacities in Cubic Feet Per Second or Miner's Inches (state which)

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

NOT APPLICABLE

**B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping**

| Line No.                    | 1 | 1 1/2 | 2 | 2 1/2 | 3 | 4 | 5 | 6 |
|-----------------------------|---|-------|---|-------|---|---|---|---|
| 11 Cast Iron                |   |       |   |       |   |   |   |   |
| 12 Cast iron (cement lined) |   |       |   |       |   |   |   |   |
| 13 Concrete                 |   |       |   |       |   |   |   |   |
| 14 Copper                   |   |       |   |       |   |   |   |   |
| 15 Riveted Steel            |   |       |   |       |   |   |   |   |
| 16 Standard Screw           |   |       |   |       |   |   |   |   |
| 17 Screw or Welded Casing   |   |       |   |       |   |   |   |   |
| 18 Cement - Asbestos        |   |       |   |       |   |   |   |   |
| 19 Welded Steel             |   |       |   |       |   |   |   |   |
| 20 Wood                     |   |       |   |       |   |   |   |   |
| 21 Other (specify)          |   |       |   |       |   |   |   |   |
| 22                          |   |       |   |       |   |   |   |   |
| Totals                      |   |       |   |       |   |   |   |   |

SEE ATTACHED SCHEDULE

**B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping - (Concluded)**

| Line No.                    | 8 | 10 | 12 | 14 | 16 | 20 | Other Sizes (Specify Sizes) | Total All Sizes |
|-----------------------------|---|----|----|----|----|----|-----------------------------|-----------------|
| 23 Cast Iron                |   |    |    |    |    |    |                             |                 |
| 24 Cast iron (cement lined) |   |    |    |    |    |    |                             |                 |
| 25 Concrete                 |   |    |    |    |    |    |                             |                 |
| 26 Copper                   |   |    |    |    |    |    |                             |                 |
| 27 Riveted Steel            |   |    |    |    |    |    |                             |                 |
| 28 Standard Screw           |   |    |    |    |    |    |                             |                 |
| 29 Screw or Welded Casing   |   |    |    |    |    |    |                             |                 |
| 30 Cement - Asbestos        |   |    |    |    |    |    |                             |                 |
| 31 Welded Steel             |   |    |    |    |    |    |                             |                 |
| 32 Wood                     |   |    |    |    |    |    |                             |                 |
| 33 Other (specify)          |   |    |    |    |    |    |                             |                 |
| 34                          |   |    |    |    |    |    |                             |                 |
| Totals                      |   |    |    |    |    |    |                             |                 |

SEE ATTACHED SCHEDULE

**California Water Service Company  
Supply And Distribution Mains**

Run Date: March 2, 2005

12/31/2004

CWPLNTMS.RPT

Department: Redwood Valley

| <u>Pipe Size</u> | <u>Asbestos<br/>Cement</u> | <u>Cast<br/>Iron</u> | <u>Concrete<br/>Cylinder</u> | <u>Copper<br/>Tubing</u> | <u>Steel<br/>Standard</u> | <u>Steel<br/>Cement Lined</u> | <u>Steel Other</u> | <u>Ductile<br/>Iron</u> | <u>Plastic<br/>Pipe</u> | <u>Total</u>   |
|------------------|----------------------------|----------------------|------------------------------|--------------------------|---------------------------|-------------------------------|--------------------|-------------------------|-------------------------|----------------|
| 3/4"             |                            |                      |                              | 0                        | 0                         |                               | 0                  |                         | 0                       | 0              |
| 1"               |                            |                      |                              | 0                        | 0                         |                               | 42                 |                         | 0                       | 42             |
| 1 -1/4"          |                            |                      |                              |                          | 0                         |                               |                    |                         |                         | 0              |
| 1-1/2"           |                            | 0                    |                              |                          | 0                         |                               | 8,919              |                         | 3,775                   | 12,694         |
| 2"               |                            | 0                    |                              | 0                        | 0                         |                               | 21,162             |                         | 22,189                  | 43,351         |
| 2-3/8"           |                            |                      |                              |                          |                           |                               | 0                  |                         |                         | 0              |
| 2-1/2"           |                            |                      |                              |                          | 0                         |                               | 2,170              |                         |                         | 2,170          |
| 3"               |                            | 0                    |                              |                          | 0                         |                               | 0                  |                         | 0                       | 0              |
| 3-1/2"           |                            |                      |                              |                          | 0                         |                               | 0                  |                         | 0                       | 0              |
| 4"               | 16,614                     | 0                    |                              |                          | 0                         | 0                             | 1,040              | 0                       | 30,033                  | 47,687         |
| 4-1/2"           |                            |                      |                              |                          |                           |                               | 0                  |                         |                         | 0              |
| 5"               |                            |                      |                              |                          | 0                         |                               | 1,093              |                         |                         | 1,093          |
| 5-1/2"           |                            |                      |                              |                          |                           |                               |                    |                         |                         | 0              |
| 6"               | 38,686                     | 70                   |                              |                          | 0                         | 0                             | 11,297             | 0                       | 304                     | 50,357         |
| 7"               |                            |                      |                              |                          | 0                         |                               | 0                  |                         |                         | 0              |
| 8"               | 364                        | 0                    |                              |                          | 0                         | 0                             | 520                | 0                       | 4,781                   | 5,665          |
| 9"               |                            |                      |                              |                          | 0                         |                               | 0                  |                         |                         | 0              |
| 10"              |                            | 0                    |                              |                          | 0                         |                               | 0                  | 0                       | 1,304                   | 1,304          |
| 10-3/4"          |                            |                      |                              |                          | 0                         |                               | 0                  |                         |                         | 0              |
| 12"              |                            | 0                    | 0                            |                          | 0                         | 0                             | 0                  | 0                       | 0                       | 0              |
| 12-3/4"          |                            |                      |                              |                          | 0                         |                               | 0                  |                         |                         | 0              |
| 14"              | 0                          |                      |                              |                          | 0                         |                               | 0                  | 0                       | 0                       | 0              |
| 15"              |                            |                      |                              |                          |                           |                               | 0                  |                         |                         | 0              |
| 16"              | 0                          | 0                    | 0                            |                          | 0                         |                               | 0                  | 0                       | 0                       | 0              |
| 17"              |                            |                      |                              |                          |                           |                               | 0                  |                         |                         | 0              |
| 18"              | 0                          |                      |                              |                          | 0                         |                               | 0                  | 0                       |                         | 0              |
| 19"              |                            |                      |                              |                          |                           |                               | 0                  |                         |                         | 0              |
| 20"              | 0                          | 0                    |                              |                          | 0                         |                               | 0                  | 0                       |                         | 0              |
| 21"              |                            |                      |                              |                          |                           |                               |                    |                         |                         | 0              |
| 22"              |                            |                      |                              |                          |                           |                               |                    |                         |                         | 0              |
| 24"              |                            |                      |                              |                          |                           |                               | 0                  |                         |                         | 0              |
| 26"              |                            |                      |                              |                          |                           |                               | 0                  |                         |                         | 0              |
| 27"              |                            |                      |                              |                          |                           |                               |                    |                         |                         | 0              |
| 30"              |                            |                      |                              |                          |                           |                               |                    | 0                       |                         | 0              |
| 33"              |                            |                      |                              |                          |                           |                               |                    |                         |                         | 0              |
| 36"              |                            |                      |                              |                          |                           |                               |                    |                         |                         | 0              |
| 37"              |                            |                      |                              |                          |                           |                               |                    |                         |                         | 0              |
| 42"              |                            |                      |                              |                          |                           |                               | 0                  |                         |                         | 0              |
| <b>Total</b>     | <b>55,664</b>              | <b>70</b>            | <b>0</b>                     | <b>0</b>                 | <b>0</b>                  | <b>0</b>                      | <b>46,243</b>      | <b>0</b>                | <b>62,386</b>           | <b>164,363</b> |

**SCHEDULE D-4  
Number of Active Service Connections**

| Classification                  | Metered - Dec 31 |              | Flat Rate - Dec 31 |              |
|---------------------------------|------------------|--------------|--------------------|--------------|
|                                 | Prior Year       | Current Year | Prior Year         | Current Year |
| Commercial (including domestic) |                  |              |                    |              |
| Industrial                      |                  |              |                    |              |
| Public authorities              |                  |              |                    |              |
| Irrigation                      |                  |              |                    |              |
| Other (specify)                 |                  |              |                    |              |
| Subtotal                        |                  |              |                    |              |
| Private fire connections        |                  |              |                    |              |
| Public fire hydrants            |                  |              |                    |              |
| Total                           |                  |              |                    |              |

**SCHEDULE D-5  
Number of Meters and Services on  
Pipe Systems at End of Year**

| Size           | Meters | Services             |
|----------------|--------|----------------------|
| 5/8 x 3/4 - in |        | XXXXXXXXXXXXXXXXXXXX |
| 3/4 - in       |        |                      |
| 1 - in         |        |                      |
| - in           |        |                      |
| - in           |        |                      |
| - in           |        |                      |
| - in           |        |                      |
| - in           |        |                      |
| Other          |        |                      |
| Total          |        |                      |

**SCHEDULE D-6  
Meter Testing Data**

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

**SCHEDULE D-4****RVD****Number of Active Service Connections**

|                                 | Metered- Dec. 31 |         | Flat Rate- Dec. 31 |         |
|---------------------------------|------------------|---------|--------------------|---------|
|                                 | Prior            | Current | Prior              | Current |
|                                 | Year             | Year    | Year               | Year    |
| Commercial (Including domestic) | 1912             | 1933    |                    |         |
| Industrial                      | 0                | 0       |                    |         |
| Public Authorities              | 14               | 15      |                    |         |
| Irrigation                      |                  |         |                    |         |
| Other (specify)                 | 0                | 0       |                    |         |
|                                 |                  |         |                    |         |
| Sub-Total                       | 1926             | 1948    | 0                  | 0       |
| Private Fire Connections        |                  |         | 4                  | 4       |
| Public Fire Connections         |                  |         | 0                  | 0       |
| Totals                          | 1926             | 1948    | 4                  | 4       |

RVD

**SCHEDULE D-5**

**Number of Meters and Services  
on Pipe Systems at End of Year**

| Size        | Meters | Services |
|-------------|--------|----------|
| 5/8 -in.    | 2053   |          |
| 3/4 - in.   | 2      | 3        |
| 1 - in.     | 16     | 7        |
| 1 1/4 - in. |        |          |
| 1 1/2 - in. | 4      |          |
| 2 - in.     | 3      | 2        |
| 3 - in.     | 2      |          |
| 4 - in.     |        |          |
| 6 - in.     |        | 1        |
| 8 - in.     |        |          |
| 10 - in.    |        |          |
| 12 - in.    |        |          |
| MISC        |        | 5        |
| Totals      | 2080   | 18       |

**SCHEDULE D-6**

**Meter Testing Data**

|   |       |
|---|-------|
| <b>A. Number of Meters Tested During Year as Prescribed<br/>in Section VI of General Order No. 103:</b> |       |
| 1. New, after being received  |       |
| 2. Used, before repair  | 0     |
| 3. Used, after repair   | 0     |
| 4. Found fast, requiring billing adjustment   |       |
| <b>B. Number of Meters in Service Since Last Test</b>   |       |
| 1. Ten Years or Less  | 134   |
| 2. More than 10, but less than 15 years   | 0     |
| 3. More than 15 years   | 1,945 |

Redwood Valley

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 100,000 CuFt (Units Chosen)

| Classification Of Service | During Current Year |           |           |           |           |           |           | Sub-total |
|---------------------------|---------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                           | Jan                 | Feb       | Mar       | Apr       | May       | Jun       |           |           |
| Commercial                | 15                  | 10        | 15        | 10        | 20        | 15        | 85        |           |
| Industrial                |                     |           |           |           |           |           | 0         |           |
| Public Authority          |                     |           | 1         |           |           |           | 1         |           |
| Irrigation                |                     |           |           |           |           |           |           |           |
| Other (specify)           |                     |           |           |           |           |           | 0         |           |
| <b>Total</b>              | <b>15</b>           | <b>10</b> | <b>16</b> | <b>10</b> | <b>20</b> | <b>15</b> | <b>86</b> |           |

| Classification Of Service | During Current Year |           |           |           |           |           |            | Sub-total  | Total      | Total Prior Yr |
|---------------------------|---------------------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|----------------|
|                           | Jul                 | Aug       | Sep       | Oct       | Nov       | Dec       |            |            |            |                |
| Commercial                | 31                  | 21        | 30        | 15        | 19        | 10        | 126        | 211        | 214        |                |
| Industrial                |                     |           |           |           |           |           | 0          | 0          | 0          |                |
| Public Authority          | 1                   |           |           |           | 1         |           | 2          | 3          | 1          |                |
| Irrigation                |                     |           |           |           |           |           |            |            |            |                |
| Other (specify)           |                     |           |           |           |           |           | 0          | 0          | 0          |                |
| <b>Total</b>              | <b>32</b>           | <b>21</b> | <b>30</b> | <b>15</b> | <b>20</b> | <b>10</b> | <b>128</b> | <b>214</b> | <b>215</b> |                |

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 4100

## END OF YEAR BALANCES IN SELECTED ACCOUNTS

Indicate the end of year balances shown in the district's accounting records for the following accounts:

|  |     |              |
|--|-----|--------------|
| <b>131. Materials and supplies on hand</b>       | (G) | 134.66       |
|  |     | 4,284.37     |
| <b>100.3. Construction work in progress</b>      | (G) | 16,831.45    |
|  |     | 1,571,442.83 |
| <b>241. Advances for construction</b>            |     | -            |
| <b>265. Contributions in aid of construction</b> |     | (15,442.61)  |

(G) General Office Allocation

### SIGNATURE

District Management

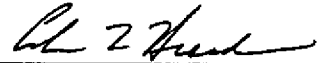
Name of District Manager Bill Koehler

Address P O Box 256 (16190 Main Street), Guerneville, CA 95446

Telephone (707) 869-0050

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2004 to December 31, 2004.

**REDWOOD RIVER VALLEY**



Signature

Controller

Title

**MAR 2 2005**

Date



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| Acres Irrigated                             | 9           |
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| Balances in selected balance sheet accounts | 10          |
| Construction work in progress               | 10          |
| Contributions in aid of construction        | 10          |
| Depreciation and amortization reserves      | 2           |
| Materials and supplies on hand              | 10          |
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| Operating expenses                          | 4-6         |
| Operating revenues                          | 2           |
| Population served                           | 9           |
| Service connections, active                 | 9           |
| Signature                                   | 10          |
| Source of supply and water developed        | 7           |
| Storage facilities                          | 7           |
| Taxes                                       | 6           |
| Transmission and distribution facilities    | 8           |
| Utility plant in service                    | 1           |