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2015  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company

\_\_\_\_\_  
(NAME OF CORPORATION)

Name of District: General Office Location: San Dimas, Los Angeles  
(TOWN OR CITY) (COUNTY)

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2015

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2016

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**SCHEDULE A-1a  
Utility Plant in Service**

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		<b>I. INTANGIBLE PLANT</b>					
1	301	Organization	16,452	-	-	-	16,452
2	302	Franchises and Consents (Schedule A-1b)	-	-	-	-	-
3	303	Other Intangible Plant	917,235	-	-	-	917,235
4		<b>Total intangible plant</b>	<b>933,687</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>933,687</b>
		<b>II. LANDED CAPITAL</b>					
5	306	Land and Land Rights	172,002	-	-	-	172,002
		<b>Total Landed Capital</b>	<b>172,002</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>172,002</b>
		<b>III. SOURCE OF SUPPLY PLANT</b>					
6	311	Structures and Improvements	-	-	-	-	-
7	312	Collecting and Impounding Reservoirs	-	-	-	-	-
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	-	-	-	-	-
11	316	Supply Mains	-	-	-	-	-
12	317	Other Source of Supply Plant	820,254	-	-	-	820,254
13		<b>Total source of supply plant</b>	<b>820,254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>820,254</b>
		<b>IV. PUMPING PLANT</b>					
14	321	Structures and Improvements	-	-	-	-	-
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	-	-	-	-	-
18	325	Other Pumping Plant	-	-	-	-	-
19		<b>Total pumping plant</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>V. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	-	-	-	-	-
21	332	Water Treatment Equipment	-	-	-	-	-
22		<b>Total water treatment plant</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHEDULE A-1a  
Utility Plant in Service (Continued)**

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
23	341	Structures and improvements	-	-	-	-	-
24	342	Reservoirs and tanks	-	-	-	-	-
25	343	Transmission and distribution mains	-	-	-	-	-
26	344	Fire mains	-	-	-	-	-
27	345	Services	-	-	-	-	-
28	346	Meters	-	-	-	-	-
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	-	-	-	-	-
31	349	Other transmission and distribution plant	-	-	-	-	-
32		<b>Total transmission and distribution plant</b>	-	-	-	-	-
		<b>VII. GENERAL PLANT</b>					
33	371	Structures and improvements	10,529,923	634,384	-	-	11,164,307
34	372	Office furniture and equipment	51,434,942	6,419,731	(4,320,082)	-	53,534,591
35	373	Transportation equipment	1,359,666	386,908	(284,295)	(61,636)	1,400,643
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	2,756	-	-	-	2,756
38	376	Communication equipment	112,857	-	-	-	112,857
39	377	Power operated equipment	396,596	-	-	-	396,596
40	378	Tools, shop and garage equipment	461,673	-	-	-	461,673
41	379	Other general plant	187,977	-	-	-	187,977
42		<b>Total general plant</b>	<b>64,486,390</b>	<b>7,441,023</b>	<b>(4,604,377)</b>	<b>(61,636)</b>	<b>67,261,400</b>
		<b>VIII. UNDISTRIBUTED ITEMS</b>					
43	390	Other tangible property	2,323	-	-	-	2,323
44	391	Utility plant purchased	-	-	-	-	-
45	392	Utility plant sold	-	-	-	-	-
46		<b>Total undistributed items</b>	<b>2,323</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,323</b>
47		<b>Total utility plant in service</b>	<b>66,414,656</b>	<b>7,441,023</b>	<b>(4,604,377)</b>	<b>(61,636)</b>	<b>69,189,666</b>

**SCHEDULE A-1b  
Account 302 - Franchises and Consents**

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Amount at which Carried in Account <sup>1</sup> (e)
1					
2	Refer to Company Schedule A-1b				
3					
4					
5	<b>Total</b>				

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 10.

**SCHEDULE A-1c  
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2015 (c)	Balance 1/1/2015 (d)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	69,189,667	66,414,656
3		Construction Work in Progress	1,568,262	2,607,972
4		General Office Prorate	(812,303)	(1,187,303)
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>69,945,625</b>	<b>67,835,325</b>
6		Less Accumulated Depreciation		
7		Plant in Service	33,335,229	34,059,260
8		General Office Prorate		-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>33,335,229</b>	<b>34,059,260</b>
10		Less Other Reserves		
11		Deferred Income Taxes	4,840,013	8,961,138
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	-	-
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>4,840,013</b>	<b>8,961,138</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	(75,954)	(75,954)
17		Advances for Construction	331,050	(1,805,307)
18		Other		-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>255,096</b>	<b>(1,881,261)</b>
20		<b>Add Materials and Supplies</b>	<b>(17,054)</b>	<b>(17,054)</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>2,100</b>	<b>2,100</b>
22		<b>Add General Office, Rgions, District office, CSA allocation</b>	<b>(31,500,334)</b>	<b>(26,681,230)</b>
23		<b>TOTAL DISTRICT RATE BASE (=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>(1)</b>	<b>3</b>

<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	"See attached schedule"	

\* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).

Table 3-I

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**GOLDEN STATE WATER COMPANY**

**Operational Cash Requirements  
(\$ in 000's)**

	Total Utility Operations	
Working Cash:		
Required Minimum Bank Balances	\$0.0	
<u>Average Month-End Balances</u>		
Special Deposits	\$98.4	
Working Funds	\$11.7	
Prepayments	\$0.0	
Notes Receivable	\$0.0	
Non-Interest Receivables	\$0.0	
Sub-Total	\$110.1	(1)
Less:		
Amounts not Supplied by Shareholders		
Customer Deposits	\$0.0	
Employee Withholdings	\$108.0	
Sub-Total	\$108.0	(2)
Net Operational Requirement (for allocation)	\$2.1	(1) - (2)

**SCHEDULE A-3**  
**Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	32,690,738	765,200	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	3,135,000	84,386	-	-
4	(b) Charged to Account 265	-	-	-	-
5	(c) Charged to Clearing Accounts	672,178	-	-	-
6	(d) Salvage recovered	31,685	-	-	-
7	(e) All other credits <sup>1/</sup>	16,119	-	-	-
8	<b>Total credits</b>	3,854,982	84,386	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	4,604,377	-	-	-
11	(b) Cost of removal	-	-	-	-
12	(c) All other debits <sup>1/</sup>	77,093	-	-	-
13	<b>Total debits</b>	4,681,470	-	-	-
14	Balance in reserve at end of year	31,864,250	849,586	-	-
15	State method of determining depreciation charges.	<b>Composite Rate</b>			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	<b>NOT AVAILABLE BY DISTRICT</b>			
19	<sup>1/</sup> General reclassifications and rate base adjustments				
20					
21					

**SCHEDULE A-3a**

**Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant**

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
		<b>I. SOURCE OF SUPPLY PLANT</b>					
1	311	Structures and improvements	-	-	-	-	-
2	312	Collecting and impounding reservoirs	-	-	-	-	-
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	-	-	-	-	-
6	316	Supply mains	-	-	-	-	-
7	317	Other source of supply plant	(744,215)	(20,424)	-	-	(764,639)
8		<b>Total source of supply plant</b>	<b>(744,215)</b>	<b>(20,424)</b>	-	-	<b>(764,639)</b>
		<b>II. PUMPING PLANT</b>					
9	321	Structures and improvements	-	-	-	-	-
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(1,000)	-	-	-	(1,000)
13	325	Other pumping plant	-	-	-	-	-
14		<b>Total pumping plant</b>	<b>(1,000)</b>	-	-	-	<b>(1,000)</b>
		<b>III. WATER TREATMENT PLANT</b>					
15	331	Structures and improvements	-	-	-	-	-
16	332	Water treatment equipment	-	-	-	-	-
17		<b>Total water treatment plant</b>	-	-	-	-	-
		<b>IV. TRANSMISSION AND DISTRIBUTION PLANT</b>					
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	-	-	-	-	-
20	343	Transmission and distribution mains	6,147	-	-	-	6,147
21	344	Fire mains	-	-	-	-	-
22	345	Services	-	-	-	-	-
23	346	Meters	-	-	-	-	-
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	-	-	-	-	-
26	349	Other transmission and distribution plant	-	-	-	-	-
27		<b>Total trans. and distribution plant</b>	<b>6,147</b>	-	-	-	<b>6,147</b>
		<b>V. GENERAL PLANT</b>					
28	371	Structures and improvements	(3,673,883)	(225,899)	-	-	(3,899,782)
29	372	Office furniture and equipment	(26,185,400)	(3,318,437)	4,320,082	-	(25,183,755)
30	373	Transportation equipment	(1,095,479)	(192,038)	345,269	(31,685)	(973,933)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(2,849)	-	-	-	(2,849)
33	376	Communication equipment	(95,939)	(9,631)	-	-	(105,570)
34	377	Power operated equipment	(290,680)	(22,496)	-	-	(313,176)
35	378	Tools, shop and garage equipment	(461,404)	(268)	-	-	(461,672)
36	379	Other general plant	(144,984)	(17,886)	-	-	(162,870)
37	390	Other tangible property	(1,052)	(99)	-	-	(1,151)
38	391	Water plant purchased	-	-	-	-	-
39		<b>Total general plant</b>	<b>(31,951,670)</b>	<b>(3,786,754)</b>	<b>4,665,351</b>	<b>(31,685)</b>	<b>(31,104,758)</b>
40		<b>TOTAL</b>	<b>(32,690,738)</b>	<b>(3,807,178)</b>	<b>4,665,351</b>	<b>(31,685)</b>	<b>(31,864,250)</b>



**SCHEDULE B-1  
Operating Revenues**

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	-	-	-
4		601.2 Industrial sales	-	-	-
5		601.3 Sales to public authorities	-	-	-
6		Sub-total	-	-	-
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	-	-	-
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	-	-	-
12	603	Sales to irrigation customers			
13		603.1 Metered sales	-	-	-
14		603.2 Unmetered sales	-	-	-
15		Sub-total	-	-	-
16	604	Private fire protection service	-	-	-
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	-	-	-
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	-	-	-
22		Sub-total	-	-	-
23		Total water service revenues	-	-	-
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	47,639	33,580	14,060
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	208,903	201,072	7,832
29		Total other water revenues	<b>256,543</b>	<b>234,652</b>	<b>21,891</b>
30	501	Total operating revenues	<b>256,543</b>	<b>234,652</b>	<b>21,891</b>

## SCHEDULE B-2

### Operating Expenses - Class A, B, and C Water Utilities

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
<b>I. SOURCE OF SUPPLY EXPENSE</b>								
<b>Operation</b>								
1	701	Operation supervision and engineering	A	B		11	-	11
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		-	-	-
4	703	Miscellaneous expenses	A			-	(121)	121
5	704	Purchased water including supply balancing acco	A	B	C	-	-	-
<b>Maintenance</b>								
6	706	Maintenance supervision and engineering	A	B		-	-	-
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		155	52	103
9	708	Maintenance of collect and impound reservoirs	A			-	-	-
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A			-	-	-
12	710	Maintenance of springs and tunnels	A			-	-	-
13	711	Maintenance of wells	A			-	-	-
14	712	Maintenance of supply mains	A			-	-	-
15	713	Maintenance of other source of supply plant	A	B		-	-	-
16		<b>Total source of supply expense</b>				<b>165</b>	<b>(69)</b>	<b>234</b>
<b>II. PUMPING EXPENSES</b>								
<b>Operation</b>								
17	721	Operation supervision and engineering	A	B		-	-	-
18	721	Operation supervision labor and expense			C			
19	722	Power production labor and expense	A			-	-	-
20	722	Power production labor, expenses and fuel		B				
21	723	Fuel for power production	A			-	-	-
	724	<b>Pumping labor and expenses</b>	A	B		-	-	-
22	725	Miscellaneous expenses	A			-	-	-
23	726	Fuel or power purchased for pumping	A	B	C	-	-	-
<b>Maintenance</b>								
24	729	Maintenance supervision and engineering	A	B		-	-	-
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		-	-	-
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		-	-	-
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		<b>Total pumping expenses</b>				<b>-</b>	<b>-</b>	<b>-</b>

**SCHEDULE B-2**  
**Operating Expenses - Class A, B, and C Water Utilities (Continued)**

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		<b>III. WATER TREATMENT EXPENSES</b>						
		<b>Operation</b>						
31	741	Operation supervision and engineering	A	B		-	-	-
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			-	-	-
34	743	Miscellaneous expenses	A	B		-	-	-
35	744	Chemicals and filtering materials	A	B		-	180	(180)
		<b>Maintenance</b>						
36	746	Maintenance supervision and engineering	A	B		-	-	-
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		-	-	-
39	748	Maintenance of water treatment equipment	A	B		-	-	-
40		<b>Total water treatment expenses</b>				-	180	(180)
		<b>IV. TRANS. AND DIST. EXPENSES</b>						
		<b>Operation</b>						
41	751	Operation supervision and engineering	A	B		-	-	-
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			-	-	-
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			-	-	-
46	754	Meter expenses	A			-	-	-
47	755	Customer installations expenses	A			-	-	-
48	756	Miscellaneous expenses	A			7,894	5,509	2,385
		<b>Maintenance</b>						
49	758	Maintenance supervision and engineering	A	B		-	-	-
50	758	Maintenance of structures and plant			C			
51	759	Maintenance of structures and improvements	A	B		-	-	-
52	760	Maintenance of reservoirs and tanks	A	B		-	-	-
53	761	Maintenance of trans. and distribution mains	A			-	-	-
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			-	-	-
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			-	-	-
59	765	Maintenance of hydrants	A			-	-	-
60	766	Maintenance of miscellaneous plant	A			-	-	-
61		<b>Total transmission and distribution expenses</b>				7,894	5,509	2,385

**SCHEDULED B-2**  
**Operating Expenses - Class A, B, and C Water Utilities (Continued)**

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
		<b>Operation</b>						
	790	Transferred Customer Expenses				(3,651,743)	(3,426,647)	(225,096)
62	771	Supervision	A	B		375,431	369,473	5,958
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		150	346	(196)
65	773	Customer records and collection expenses	A			2,746,043	2,792,125	(46,082)
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			530,120	264,703	265,417
68	775	Uncollectible accounts	A	B	C	-	-	-
69		<b>Total customer account expenses</b>				<b>0</b>	<b>(0)</b>	<b>0</b>
		<b>VI. SALES EXPENSES</b>						
		<b>Operation</b>						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A			-	100	(100)
73	783	Advertising expenses	A			11,027	6,471	4,556
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		<b>Total sales expenses</b>				<b>11,027</b>	<b>6,571</b>	<b>4,456</b>
		<b>VII. ADMINISTRATIVE AND GENERAL EXPENSES</b>						
		<b>Operation</b>						
	790	Allocation of A&G Expenses				(44,392,732)	(44,325,956)	(66,775)
77	791	Administrative and general salaries	A	B	C	11,743,880	11,817,581	(73,701)
78	792	Office supplies and other expenses	A	B	C	2,158,278	2,537,236	(378,958)
79	793	Property insurance	A			365,368	380,400	(15,033)
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			1,292,827	1,820,795	(527,968)
82	795	Employees' pensions and benefits	A	B	C	11,506,063	10,332,509	1,173,555
83	796	Franchise requirements	A	B	C	55,161	51,961	3,199
84	797	Regulatory commission expenses	A	B	C	686,061	685,239	822
85	798	Outside services employed	A			9,307,507	9,941,712	(634,205)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			2,175,801	1,992,340	183,461
		<b>Maintenance</b>						
89	805	Maintenance of general plant	A	B	C	1,869,507	1,916,508	(47,001)
90		<b>Total administrative and general expenses</b>				<b>(3,232,279)</b>	<b>(2,849,675)</b>	<b>(382,604)</b>
		<b>VIII. MISCELLANEOUS</b>						
91	811	Rents	A	B	C	378,633	454,600	(75,966)
92	812	Administrative expenses transferred - Credit	A	B	C	(1,273,656)	(2,319,870)	1,046,214
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		<b>Total miscellaneous</b>				<b>(895,023)</b>	<b>(1,865,270)</b>	<b>970,248</b>
95		<b>Total operating expenses</b>				<b>(4,108,215)</b>	<b>(4,702,753)</b>	<b>594,539</b>

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

Line No.	Kind of Tax (See system support for instructions) (a)	Total Taxes Charged During Year (b)	Water (Account 507) (c)	Non-Utility (Account 321) (d)	Deferred -water (Account 507) (e -i)	Capitalized (f)
1	Taxes on real and personal property	183,808	183,808			
2	State income taxes	-	-			
3	Payroll taxes	981,310	981,310			
4	Other state and local taxes	7,241	7,241			
5	Other federal taxes	-	-			
6	Federal income tax	-	-			
7	Groundwater assessments	-	-			
8						
	Total	1,172,359	1,172,359		-	

**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								"None"	
5									
6									
7									
8	WELLS						Pumping Capacity  (Unit) <sup>2</sup>	Annual Quantities Pumped  (Unit) <sup>2</sup>	Remarks
9	At Plant (Name or Number)	Location	Number	Diversions in Water	<sup>3</sup> Depth				
10									
11									
12	"None"								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			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	Purchased Water for Resale								
27									
28									
29	Purchased from								
30	Annual quantities purchased			(Unit chosen) <sup>2</sup>		"None"			
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
1	A. Collecting Reservoirs			"None"
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution Reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Concrete			
11	Earth			
12	Wood			
13	Steel			
	Total			

**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.	Description	0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total								

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

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

Line No.	Description	101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1,000	Over 1,000	Total All Lengths
6	Ditch								
7	Flume								
8	Lines conduit								
9									
10	Total								

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

Line No.	Description	1	2	3	4	5	6	8	10
11	Cast Iron	-	-	-	-	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-
15	Steel	-	-	-	-	-	-	-	-
16	Asbestos Cement	-	-	-	-	-	-	-	-
17	Ductile Iron	-	-	-	-	-	-	-	-
18	HDPE	-	-	-	-	-	-	-	-
19	PVC	-	-	-	-	-	-	-	-
20									
21									
22	Total	-	-	-	-	-	-	-	-

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

Line No.	Description	12	14	16	18	20	24	Other Sizes		Total All Sizes
								22/30		
23	Cast Iron	-	-	-	-	-	-	-		-
24	Cement Lined Steel	-	-	-	-	-	-	-		-
25	Concrete	-	-	-	-	-	-	-		-
26	Copper	-	-	-	-	-	-	-		-
27	Steel	-	-	-	-	-	-	-		-
28	Asbestos Cement	-	-	-	-	-	-	-		-
29	Ductile Iron	-	-	-	-	-	-	-		-
30	HDPE	-	-	-	-	-	-	-		-
31	PVC	-	-	-	-	-	-	-		-
32										-
33										-
34	Total	-	-	-	-	-	-	-		-

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	-	-	-	-
Commercial (including domestic)	-	-	-	-
Industrial	-	-	-	-
Public authorities	-	-	-	-
Irrigation	-	-	-	-
Other	-	-	-	-
Subtotal	-	-	-	-
Private fire connections	-	-	-	-
Public fire hydrants	-	-	-	-
Total	-	-	-	-

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
Size	Meters	Services
5/8 x 3/4 - in	-	-
3/4 - in	-	-
1 - in	-	-
1 1/2 - in	-	-
2 - in	-	-
3 - in	-	-
4 - in	-	-
6 - in	-	-
8 - in	-	-
Other	-	-
Total	-	-

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
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-7**

Water delivered to Metered Customers by Months and Years in \_\_\_\_\_ CCF \_\_\_\_\_ (Unit Chosen)<sup>1</sup>

Classification of Service	January	February	March	April	May	June	July	Subtotal
	Residential and Commercial	-	-	-	-	-	-	-
Industrial	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-
Irrigation	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contract	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Classification of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
	Residential and Commercial	-	-	-	-	-	-	-
Industrial	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-
Irrigation	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contract	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

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

Total acres irrigated \_\_\_\_\_

Total population served \_\_\_\_\_

## End of Year Balances in Selected Accounts

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

131	Materials and Supplies on hand	\$	<u><u>(17,054)</u></u>
100.3	Construction Work in Progress	\$	<u><u>1,568,262</u></u>
241	Advances for Construction	\$	<u><u>331,050</u></u>
265	Contributions in Aid of Construction	\$	<u><u>(75,954)</u></u>

**DECLARATION**

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

I, the undersigned Gladys Farrow  
Name of District Manager or Equivalent (Please Print)

of General Office District  
Name of District

of Golden State Water Company  
Name of Utility

at 630 East Foothill Blvd., San Dimas, CA 91773  
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2015, through December 31,

Vice President - Finance, Treasurer and  
Assistant Secretary  
Title (Please Print)

  
Signature

909 394-3600  
Telephone Number

April 27, 2016  
Date

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**SCHEDULE A-1a**  
**Utility Plant in Service**

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		<b>I. INTANGIBLE PLANT</b>					
1	301	Organization	-	-	-	-	-
2	302	Franchises and Consents (Schedule A-1b)	-	-	-	-	-
3	303	Other Intangible Plant	-	-	-	-	-
4		<b>Total intangible plant</b>	-	-	-	-	-
		<b>II. LANDED CAPITAL</b>					
5	306	Land and Land Rights	-	-	-	-	-
		<b>Total Landed Capital</b>	-	-	-	-	-
		<b>III. SOURCE OF SUPPLY PLANT</b>					
6	311	Structures and Improvements	-	-	-	-	-
7	312	Collecting and Impounding Reservoirs	135,831	(3,069)	-	-	132,762
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	-	-	-	-	-
11	316	Supply Mains	-	-	-	-	-
12	317	Other Source of Supply Plant	-	-	-	-	-
13		<b>Total source of supply plant</b>	<b>135,831</b>	<b>(3,069)</b>	-	-	<b>132,762</b>
		<b>IV. PUMPING PLANT</b>					
14	321	Structures and Improvements	-	-	-	-	-
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	-	-	-	-	-
18	325	Other Pumping Plant	6,981	-	-	-	6,981
19		<b>Total pumping plant</b>	<b>6,981</b>	-	-	-	<b>6,981</b>
		<b>V. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	-	-	-	-	-
21	332	Water Treatment Equipment	-	-	-	-	-
22		<b>Total water treatment plant</b>	-	-	-	-	-

**SCHEDULE A-1a**  
**Utility Plant in Service (Continued)**

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
23	341	Structures and improvements	-	-	-	-	-
24	342	Reservoirs and tanks	-	-	-	-	-
25	343	Transmission and distribution mains	-	-	-	-	-
26	344	Fire mains	-	-	-	-	-
27	345	Services	-	-	-	-	-
28	346	Meters	-	-	-	-	-
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	-	-	-	-	-
31	349	Other transmission and distribution plant	-	-	-	-	-
32		<b>Total transmission and distribution plant</b>	-	-	-	-	-
		<b>VII. GENERAL PLANT</b>					
33	371	Structures and improvements	35,366	-	-	-	35,366
34	372	Office furniture and equipment	265,850	8,587	(30,220)	-	244,217
35	373	Transportation equipment	264,177	71,116	(31,597)	-	303,696
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	755	-	-	-	755
38	376	Communication equipment	-	-	-	-	-
39	377	Power operated equipment	-	-	-	-	-
40	378	Tools, shop and garage equipment	114,250	348	(6,205)	-	108,393
41	379	Other general plant	14,763	-	-	-	14,763
42		<b>Total general plant</b>	<b>695,161</b>	<b>80,051</b>	<b>(68,022)</b>	-	<b>707,190</b>
		<b>VIII. UNDISTRIBUTED ITEMS</b>					
43	390	Other tangible property	-	-	-	-	-
44	391	Utility plant purchased	-	-	-	-	-
45	392	Utility plant sold	-	-	-	-	-
46		<b>Total undistributed items</b>	-	-	-	-	-
47		<b>Total utility plant in service</b>	<b>837,973</b>	<b>76,982</b>	<b>(68,022)</b>	-	<b>846,933</b>

**SCHEDULE A-1b**  
**Account 302 - Franchises and Consents**

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Amount at which Carried in Account <sup>1</sup> (e)
1					
2	None				
3					
4					
5	Total				

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 10.

**SCHEDULE A-1c  
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2015 (c)	Balance 1/1/2015 (d)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	714,173	702,143
3		Construction Work in Progress	1,951	1,275
4		General Office Prorate		-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>716,124</b>	<b>703,419</b>
6		Less Accumulated Depreciation		
7		Plant in Service	460,916	483,115
8		General Office Prorate		-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>460,916</b>	<b>483,115</b>
10		Less Other Reserves		
11		Deferred Income Taxes	82,853	68,095
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	51	51
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>82,903</b>	<b>68,146</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	-	-
17		Advances for Construction	2,672	2,672
18		Other		-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>2,672</b>	<b>2,672</b>
20		<b>Add Materials and Supplies</b>	<b>(59,965)</b>	<b>(59,611)</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>-</b>	<b>-</b>
		<b>Add General Office, Rgions, District office, CSA allocation</b>	<b>(109,668)</b>	<b>(89,874)</b>
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>1</b>	<b>1</b>



<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)		

\* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).

**SCHEDULE A-3**  
**Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	494,398	36,018	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	21,016	-	-	-
4	(b) Charged to Account 265	-	-	-	-
5	(c) Charged to Clearing Accounts	25,825	-	-	-
6	(d) Salvage recovered	1,173	-	-	-
7	(e) All other credits <sup>1/</sup>	-	-	-	-
8	<b>Total credits</b>	48,014	-	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	68,021	-	-	-
11	(b) Cost of removal	-	-	-	-
12	(c) All other debits <sup>1/</sup>	-	-	-	-
13	<b>Total debits</b>	68,021	-	-	-
14	Balance in reserve at end of year	474,391	36,018	-	-
15	State method of determining depreciation charges.	<b>Composite Rate</b>			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	<b>NOT AVAILABLE BY DISTRICT</b>			
19	<sup>1/</sup> General reclassifications and rate base adjustments				
20					
21					



**SCHEDULE A-3a**  
**Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant**

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
<b>I. SOURCE OF SUPPLY PLANT</b>							
1	311	Structures and improvements	-	-	-	-	-
2	312	Collecting and impounding reservoirs	(47,299)	(2,192)	-	-	(49,491)
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	-	-	-	-	-
6	316	Supply mains	-	-	-	-	-
7	317	Other source of supply plant	-	-	-	-	-
8		<b>Total source of supply plant</b>	<b>(47,299)</b>	<b>(2,192)</b>	-	-	<b>(49,491)</b>
<b>II. PUMPING PLANT</b>							
9	321	Structures and improvements	-	-	-	-	-
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	-	-	-	-	-
13	325	Other pumping plant	(1,940)	(302)	-	-	(2,242)
14		<b>Total pumping plant</b>	<b>(1,940)</b>	<b>(302)</b>	-	-	<b>(2,242)</b>
<b>III. WATER TREATMENT PLANT</b>							
15	331	Structures and improvements	-	-	-	-	-
16	332	Water treatment equipment	-	-	-	-	-
17		<b>Total water treatment plant</b>	-	-	-	-	-
<b>IV. TRANSMISSION AND DISTRIBUTION PLANT</b>							
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	-	-	-	-	-
20	343	Transmission and distribution mains	-	-	-	-	-
21	344	Fire mains	-	-	-	-	-
22	345	Services	-	-	-	-	-
23	346	Meters	-	-	-	-	-
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	-	-	-	-	-
26	349	Other transmission and distribution plant	-	-	-	-	-
27		<b>Total trans. and distribution plant</b>	-	-	-	-	-
<b>V. GENERAL PLANT</b>							
28	371	Structures and improvements	(17,351)	(14)	-	-	(17,365)
29	372	Office furniture and equipment	(196,929)	(9,148)	30,220	-	(175,857)
30	373	Transportation equipment	(191,036)	(25,824)	31,596	(1,173)	(186,437)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(910)	-	-	-	(910)
33	376	Communication equipment	-	-	-	-	-
34	377	Power operated equipment	-	-	-	-	-
35	378	Tools, shop and garage equipment	(35,599)	(8,142)	6,205	-	(37,536)
36	379	Other general plant	(3,334)	(1,219)	-	-	(4,553)
37	390	Other tangible property	-	-	-	-	-
38	391	Water plant purchased	-	-	-	-	-
39		<b>Total general plant</b>	<b>(445,159)</b>	<b>(44,347)</b>	<b>68,021</b>	<b>(1,173)</b>	<b>(422,658)</b>
40		<b>TOTAL</b>	<b>(494,398)</b>	<b>(46,841)</b>	<b>68,021</b>	<b>(1,173)</b>	<b>(474,391)</b>

**SCHEDULE B-1  
Operating Revenues**

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	-	-	-
4		601.2 Industrial sales	-	-	-
5		601.3 Sales to public authorities	-	-	-
6		Sub-total	-	-	-
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	-	-	-
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	-	-	-
12	603	Sales to irrigation customers			
13		603.1 Metered sales	-	-	-
14		603.2 Unmetered sales	-	-	-
15		Sub-total	-	-	-
16	604	Private fire protection service	-	-	-
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	-	-	-
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	-	-	-
22		Sub-total	-	-	-
23		Total water service revenues	-	-	-
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	-	-	-
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	-	-	-
29		Total other water revenues	-	-	-
30	501	Total operating revenues	-	-	-

**SCHEDULE B-2**  
**Operating Expenses - Class A, B, and C Water Utilities**

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
		<b>Operation</b>						
1	701	Operation supervision and engineering	A	B		-	-	-
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		-	-	-
4	703	Miscellaneous expenses	A			-	-	-
5	704	Purchased water including supply balancing acco	A	B	C	-	-	-
		<b>Maintenance</b>						
6	706	Maintenance supervision and engineering	A	B		1,898	2,177	(279)
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		-	-	-
9	708	Maintenance of collect and impound reservoirs	A			-	-	-
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A			-	-	-
12	710	Maintenance of springs and tunnels	A			-	-	-
13	711	Maintenance of wells	A			-	-	-
14	712	Maintenance of supply mains	A			-	-	-
15	713	Maintenance of other source of supply plant	A	B		-	-	-
16		<b>Total source of supply expense</b>				<b>1,898</b>	<b>2,177</b>	<b>(279)</b>
		<b>II. PUMPING EXPENSES</b>						
		<b>Operation</b>						
17	721	Operation supervision and engineering	A	B		-	-	-
18	721	Operation supervision labor and expense			C			
19	722	Power production labor and expense	A			-	-	-
20	722	Power production labor, expenses and fuel		B				
21	723	Fuel for power production	A			-	-	-
	724	<b>Pumping labor and expenses</b>	A	B		37	-	37
22	725	Miscellaneous expenses	A			1,121	24	1,097
23	726	Fuel or power purchased for pumping	A	B	C	-	-	-
		<b>Maintenance</b>						
24	729	Maintenance supervision and engineering	A	B		-	-	-
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		-	-	-
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		414	869	(456)
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		<b>Total pumping expenses</b>				<b>1,571</b>	<b>894</b>	<b>678</b>

**SCHEDULE B-2**  
**Operating Expenses - Class A, B, and C Water Utilities (Continued)**

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		<b>III. WATER TREATMENT EXPENSES</b>						
		<b>Operation</b>						
31	741	Operation supervision and engineering	A	B	-	-	-	
32	741	Operation supervision, labor and expenses					C	
33	742	Operation labor and expenses	A		28	32	(3)	
34	743	Miscellaneous expenses	A	B	-	19,072	(19,072)	
35	744	Chemicals and filtering materials	A	B	-	84	(84)	
		<b>Maintenance</b>						
36	746	Maintenance supervision and engineering	A	B	15,922	15,889	33	
37	746	Maintenance of structures and equipment					C	
38	747	Maintenance of structures and improvements	A	B	-	-	-	
39	748	Maintenance of water treatment equipment	A	B	485	-	485	
40		<b>Total water treatment expenses</b>			<b>16,436</b>	<b>35,078</b>	<b>(18,642)</b>	
		<b>IV. TRANS. AND DIST. EXPENSES</b>						
		<b>Operation</b>						
41	751	Operation supervision and engineering	A	B	2,348	58	2,290	
42	751	Operation supervision, labor and expenses					C	
43	752	Storage facilities expenses	A		-	-	-	
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A		-	-	-	
46	754	Meter expenses	A		-	-	-	
47	755	Customer installations expenses	A		-	136	(136)	
48	756	Miscellaneous expenses	A		579	-	579	
		<b>Maintenance</b>						
49	758	Maintenance supervision and engineering	A	B	-	-	-	
50	758	Maintenance of structures and plant					C	
51	759	Maintenance of structures and improvements	A	B	-	-	-	
52	760	Maintenance of reservoirs and tanks	A	B	-	-	-	
53	761	Maintenance of trans. and distribution mains	A		-	-	-	
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A		-	-	-	
56	763	Maintenance of services	A		-	-	-	
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A		-	77	(77)	
59	765	Maintenance of hydrants	A		-	-	-	
60	766	Maintenance of miscellaneous plant	A		-	-	-	
61		<b>Total transmission and distribution expenses</b>			<b>2,927</b>	<b>271</b>	<b>2,656</b>	

**SCHEDULED B-2**  
**Operating Expenses - Class A, B, and C Water Utilities (Continued)**  
(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
		<b>Operation</b>						
	790	Transferred Customer Expenses				(715)	(630)	(85)
62	771	Supervision	A	B		-	-	-
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		-	-	-
65	773	Customer records and collection expenses	A			715	630	85
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			-	0	(0)
68	775	Uncollectible accounts	A	B	C	-	-	-
69		<b>Total customer account expenses</b>				<b>0</b>	<b>0</b>	<b>0</b>
		<b>VI. SALES EXPENSES</b>						
		<b>Operation</b>						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A			150	83	67
73	783	Advertising expenses	A			-	-	-
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		<b>Total sales expenses</b>				<b>150</b>	<b>83</b>	<b>67</b>
		<b>VII. ADMINISTRATIVE AND GENERAL EXPENSES</b>						
		<b>Operation</b>						
	790	Allocation of A&G Expenses				(1,461,077)	(1,612,572)	151,495
77	791	Administrative and general salaries	A	B	C	775,891	832,707	(56,816)
78	792	Office supplies and other expenses	A	B	C	88,752	61,272	27,480
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			17,373	27,524	(10,151)
82	795	Employees' pensions and benefits	A	B	C	406,429	487,859	(81,430)
83	796	Franchise requirements	A	B	C	8,731	4,664	4,067
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			3,841	6,293	(2,452)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			3,817	3,878	(60)
		<b>Maintenance</b>						
89	805	Maintenance of general plant	A	B	C	159	-	159
90		<b>Total administrative and general expenses</b>				<b>(156,085)</b>	<b>(188,376)</b>	<b>32,291</b>
		<b>VIII. MISCELLANEOUS</b>						
91	811	Rents	A	B	C	51,783	53,468	(1,685)
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		<b>Total miscellaneous</b>				<b>51,783</b>	<b>53,468</b>	<b>(1,685)</b>
95		<b>Total operating expenses</b>				<b>(81,320)</b>	<b>(96,406)</b>	<b>15,086</b>

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

Line No.	Kind of Tax (See system support for instructions) (a)	Total Taxes Charged During Year (b)	Water (Account 507) (c)	Non-Utility (Account 321) (d)	Deferred -water (Account 507) (e -i)	Capitalized (f)
1	Taxes on real and personal property	2,203	2,203			
2	State income taxes	-	-			
3	Payroll taxes	60,274	60,274			
4	Other state and local taxes	19	19			
5	Other federal taxes	-	-			
6	Federal income tax	-	-			
7	Groundwater assessments	-	-			
8						
	Total	62,496	62,496		-	

**SCHEDULE A-1a**  
**Utility Plant in Service**

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		<b>I. INTANGIBLE PLANT</b>					
1	301	Organization	-	-	-	-	-
2	302	Franchises and Consents (Schedule A-1b)	-	-	-	-	-
3	303	Other Intangible Plant	2,064,794	-	-	-	2,064,794
4		<b>Total intangible plant</b>	<b>2,064,794</b>	-	-	-	<b>2,064,794</b>
		<b>II. LANDED CAPITAL</b>					
5	306	Land and Land Rights	925,935	-	-	-	925,935
		<b>Total Landed Capital</b>	<b>925,935</b>	-	-	-	<b>925,935</b>
		<b>III. SOURCE OF SUPPLY PLANT</b>					
6	311	Structures and Improvements	-	-	-	-	-
7	312	Collecting and Impounding Reservoirs	72,302	267,993	-	-	340,295
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	-	-	-	-	-
11	316	Supply Mains	-	-	-	-	-
12	317	Other Source of Supply Plant	-	-	-	-	-
13		<b>Total source of supply plant</b>	<b>72,302</b>	<b>267,993</b>	-	-	<b>340,295</b>
		<b>IV. PUMPING PLANT</b>					
14	321	Structures and Improvements	23,334	-	-	-	23,334
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	-	-	-	-	-
18	325	Other Pumping Plant	-	-	-	-	-
19		<b>Total pumping plant</b>	<b>23,334</b>	-	-	-	<b>23,334</b>
		<b>V. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	6,473	-	-	-	6,473
21	332	Water Treatment Equipment	95,238	-	-	-	95,238
22		<b>Total water treatment plant</b>	<b>101,711</b>	-	-	-	<b>101,711</b>

**SCHEDULE A-1a  
Utility Plant in Service (Continued)**

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
23	341	Structures and improvements	-	-	-	-	-
24	342	Reservoirs and tanks	-	-	-	-	-
25	343	Transmission and distribution mains	-	-	-	-	-
26	344	Fire mains	-	-	-	-	-
27	345	Services	-	-	-	-	-
28	346	Meters	111,232	-	-	-	111,232
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	-	-	-	-	-
31	349	Other transmission and distribution plant	-	-	-	-	-
32		<b>Total transmission and distribution plant</b>	<b>111,232</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111,232</b>
		<b>VII. GENERAL PLANT</b>					
33	371	Structures and improvements	855,747	-	-	-	855,747
34	372	Office furniture and equipment	1,718,553	84,709	(97,911)	-	1,705,351
35	373	Transportation equipment	1,994,392	99,716	(134,363)	85,245	2,044,990
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	1,102	-	-	-	1,102
38	376	Communication equipment	66,410	-	-	-	66,410
39	377	Power operated equipment	519,232	37,884	(17,765)	106,998	646,349
40	378	Tools, shop and garage equipment	611,149	89,817	-	4,532	705,498
41	379	Other general plant	228,985	24,680	-	-	253,665
42		<b>Total general plant</b>	<b>5,995,570</b>	<b>336,806</b>	<b>(250,039)</b>	<b>196,775</b>	<b>6,279,112</b>
		<b>VIII. UNDISTRIBUTED ITEMS</b>					
43	390	Other tangible property	-	-	-	-	-
44	391	Utility plant purchased	63,347	-	-	-	63,347
45	392	Utility plant sold	-	-	-	-	-
46		<b>Total undistributed items</b>	<b>63,347</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63,347</b>
47		<b>Total utility plant in service</b>	<b>9,358,225</b>	<b>604,799</b>	<b>(250,039)</b>	<b>196,775</b>	<b>9,909,760</b>

**SCHEDULE A-1b  
Account 302 - Franchises and Consents**

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Amount at which Carried in Account <sup>1</sup> (e)
1					
2	None				
3					
4					
5	<b>Total</b>				

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 10.



**SCHEDULE A-1c  
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2015 (c)	Balance 1/1/2015 (d)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	9,569,463	9,285,010
3		Construction Work in Progress	43,497	47,542
4		General Office Prorate		-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>9,612,960</b>	<b>9,332,551</b>
6		Less Accumulated Depreciation		
7		Plant in Service	5,693,737	4,814,003
8		General Office Prorate		-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>5,693,737</b>	<b>4,814,003</b>
10		Less Other Reserves		
11		Deferred Income Taxes	409,493	252,446
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	(2,548)	(2,541)
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>406,946</b>	<b>249,905</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	16,991	17,464
17		Advances for Construction	3,824	3,824
18		Other		-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>20,816</b>	<b>21,289</b>
20		<b>Add Materials and Supplies</b>	<b>96,601</b>	<b>(28,823)</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>-</b>	<b>-</b>
		<b>Add General Office, Rgions, District office, CSA allocation</b>	<b>(3,588,063)</b>	<b>(4,218,532)</b>
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>(1)</b>	<b>1</b>

**Working Cash**

24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)		

\* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).

**SCHEDULE A-3  
Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	3,711,033	1,729,564	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	155,927	117,167	-	-
4	(b) Charged to Account 265	473	-	-	-
5	(c) Charged to Clearing Accounts	139,810	-	-	-
6	(d) Salvage recovered	30,494	-	-	-
7	(e) All other credits <sup>1/</sup>	196,112	-	-	-
8	<b>Total credits</b>	522,816	117,167	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	250,040	-	-	-
11	(b) Cost of removal	-	-	-	-
12	(c) All other debits <sup>1/</sup>	-	-	-	-
13	<b>Total debits</b>	250,040	-	-	-
14	Balance in reserve at end of year	3,983,809	1,846,731	-	-
15	State method of determining depreciation charges.	<b>Composite Rate</b>			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	<b>NOT AVAILABLE BY DISTRICT</b>			
19	<sup>1/</sup> General reclassifications and rate base adjustments				
20					
21					

**SCHEDULE A-3a**  
**Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant**

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
<b>I. SOURCE OF SUPPLY PLANT</b>							
1	311	Structures and improvements	-	-	-	-	-
2	312	Collecting and impounding reservoirs	(22,586)	(1,304)	-	-	(23,890)
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	-	-	-	-	-
6	316	Supply mains	-	-	-	-	-
7	317	Other source of supply plant	-	-	-	-	-
8		<b>Total source of supply plant</b>	<b>(22,586)</b>	<b>(1,304)</b>	-	-	<b>(23,890)</b>
<b>II. PUMPING PLANT</b>							
9	321	Structures and improvements	(5,302)	(623)	-	-	(5,925)
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	(4,892)	-	-	-	(4,892)
13	325	Other pumping plant	-	-	-	-	-
14		<b>Total pumping plant</b>	<b>(10,194)</b>	<b>(623)</b>	-	-	<b>(10,817)</b>
<b>III. WATER TREATMENT PLANT</b>							
15	331	Structures and improvements	(1,997)	(165)	-	-	(2,162)
16	332	Water treatment equipment	(38,188)	(4,829)	-	-	(43,017)
17		<b>Total water treatment plant</b>	<b>(40,185)</b>	<b>(4,994)</b>	-	-	<b>(45,179)</b>
<b>IV. TRANSMISSION AND DISTRIBUTION PLANT</b>							
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	-	-	-	-	-
20	343	Transmission and distribution mains	(1,038)	-	-	-	(1,038)
21	344	Fire mains	-	-	-	-	-
22	345	Services	-	-	-	-	-
23	346	Meters	(132,139)	(4,243)	-	-	(136,382)
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	187	-	-	-	187
26	349	Other transmission and distribution plant	-	-	-	-	-
27		<b>Total trans. and distribution plant</b>	<b>(132,990)</b>	<b>(4,243)</b>	-	-	<b>(137,233)</b>
<b>V. GENERAL PLANT</b>							
28	371	Structures and improvements	(206,825)	(22,189)	-	-	(229,014)
29	372	Office furniture and equipment	(1,397,614)	(25,327)	97,911	-	(1,325,030)
30	373	Transportation equipment	(1,149,594)	(139,268)	49,781	(30,494)	(1,269,575)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	-	-	-	-	-
33	376	Communication equipment	(34,372)	(2,007)	-	-	(36,379)
34	377	Power operated equipment	(315,306)	(16,125)	(89,233)	-	(420,664)
35	378	Tools, shop and garage equipment	(332,038)	(59,351)	(4,531)	-	(395,920)
36	379	Other general plant	(61,963)	(18,365)	-	-	(80,328)
37	390	Other tangible property	-	-	-	-	-
38	391	Water plant purchased	(7,366)	(2,414)	-	-	(9,780)
39		<b>Total general plant</b>	<b>(3,505,078)</b>	<b>(285,046)</b>	<b>53,928</b>	<b>(30,494)</b>	<b>(3,766,690)</b>
40		<b>TOTAL</b>	<b>(3,711,033)</b>	<b>(296,210)</b>	<b>53,928</b>	<b>(30,494)</b>	<b>(3,983,809)</b>

**SCHEDULE B-1  
Operating Revenues**

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	-	-	-
4		601.2 Industrial sales	-	-	-
5		601.3 Sales to public authorities	-	-	-
6		Sub-total	-	-	-
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	-	-	-
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	-	-	-
12	603	Sales to irrigation customers			
13		603.1 Metered sales	-	-	-
14		603.2 Unmetered sales	-	-	-
15		Sub-total	-	-	-
16	604	Private fire protection service	-	-	-
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	-	-	-
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	-	-	-
22		Sub-total	-	-	-
23		Total water service revenues	-	-	-
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	-	-	-
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	(22,516)	(2,933)	(19,583)
29		Total other water revenues	(22,516)	(2,933)	(19,583)
30	501	Total operating revenues	(22,516)	(2,933)	(19,583)

**SCHEDULE B-2**  
**Operating Expenses - Class A, B, and C Water Utilities**

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
<b>I. SOURCE OF SUPPLY EXPENSE</b>								
<b>Operation</b>								
1	701	Operation supervision and engineering	A	B		18,073	23,218	(5,145)
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		-	-	-
4	703	Miscellaneous expenses	A			-	56	(56)
5	704	Purchased water including supply balancing acco	A	B	C	-	-	-
<b>Maintenance</b>								
6	706	Maintenance supervision and engineering	A	B		-	9,510	(9,510)
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		-	-	-
9	708	Maintenance of collect and impound reservoirs	A			-	17	(17)
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A			-	-	-
12	710	Maintenance of springs and tunnels	A			-	-	-
13	711	Maintenance of wells	A			229	1,084	(856)
14	712	Maintenance of supply mains	A			-	-	-
15	713	Maintenance of other source of supply plant	A	B		-	783	(783)
16		<b>Total source of supply expense</b>				<b>18,302</b>	<b>34,669</b>	<b>(16,367)</b>
<b>II. PUMPING EXPENSES</b>								
<b>Operation</b>								
17	721	Operation supervision and engineering	A	B		12,189	18,658	(6,469)
18	721	Operation supervision labor and expense			C			
19	722	Power production labor and expense	A			-	-	-
20	722	Power production labor, expenses and fuel		B				
21	723	Fuel for power production	A			-	-	-
	724	<b>Pumping labor and expenses</b>	A	B		<b>70,395</b>	<b>49,211</b>	<b>21,184</b>
22	725	Miscellaneous expenses	A			33,406	38,154	(4,748)
23	726	Fuel or power purchased for pumping	A	B	C	-	-	-
<b>Maintenance</b>								
24	729	Maintenance supervision and engineering	A	B		-	9,510	(9,510)
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		-	120	(120)
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		22,980	15,051	7,929
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		<b>Total pumping expenses</b>				<b>138,969</b>	<b>130,703</b>	<b>8,266</b>

**SCHEDULE B-2**  
**Operating Expenses - Class A, B, and C Water Utilities (Continued)**

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		<b>III. WATER TREATMENT EXPENSES</b>						
		<b>Operation</b>						
31	741	Operation supervision and engineering	A	B		12,189	18,658	(6,469)
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			14,271	3,982	10,289
34	743	Miscellaneous expenses	A	B		20,695	4,829	15,866
35	744	Chemicals and filtering materials	A	B		5,480	4,501	980
		<b>Maintenance</b>						
36	746	Maintenance supervision and engineering	A	B		-	6,238	(6,238)
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		1,057	109	948
39	748	Maintenance of water treatment equipment	A	B		607	6,580	(5,973)
40		<b>Total water treatment expenses</b>				<b>54,299</b>	<b>44,896</b>	<b>9,403</b>
		<b>IV. TRANS. AND DIST. EXPENSES</b>						
		<b>Operation</b>						
41	751	Operation supervision and engineering	A	B		28,376	37,696	(9,320)
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			-	-	-
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			7,166	-	7,166
46	754	Meter expenses	A			-	-	-
47	755	Customer installations expenses	A			-	-	-
48	756	Miscellaneous expenses	A			5,473	5,505	(32)
		<b>Maintenance</b>						
49	758	Maintenance supervision and engineering	A	B		-	4,363	(4,363)
50	758	Maintenance of structures and plant			C			
51	759	Maintenance of structures and improvements	A	B		-	-	-
52	760	Maintenance of reservoirs and tanks	A	B		-	-	-
53	761	Maintenance of trans. and distribution mains	A			1,908	-	1,908
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A			-	-	-
56	763	Maintenance of services	A			2,105	91	2,015
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			-	-	-
59	765	Maintenance of hydrants	A			480	-	480
60	766	Maintenance of miscellaneous plant	A				-	-
61		<b>Total transmission and distribution expenses</b>				<b>45,509</b>	<b>47,655</b>	<b>(2,146)</b>

**SCHEDULED B-2**  
**Operating Expenses - Class A, B, and C Water Utilities (Continued)**  
(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
		<b>Operation</b>						
	790	Transferred Customer Expenses				86,871	(29)	86,900
62	771	Supervision	A	B		(87,024)	-	(87,024)
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		-	-	-
65	773	Customer records and collection expenses	A			153	30	123
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			-	(0)	0
68	775	Uncollectible accounts	A	B	C	-	-	-
69		<b>Total customer account expenses</b>				<b>0</b>	<b>0</b>	<b>(0)</b>
		<b>VI. SALES EXPENSES</b>						
		<b>Operation</b>						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A			395,133	319,326	75,808
73	783	Advertising expenses	A			8,801	1,111	7,690
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		<b>Total sales expenses</b>				<b>403,934</b>	<b>320,437</b>	<b>83,497</b>
		<b>VII. ADMINISTRATIVE AND GENERAL EXPENSES</b>						
		<b>Operation</b>						
	790	Allocation of A&G Expenses				(3,525,951)	(3,626,060)	100,110
77	791	Administrative and general salaries	A	B	C	1,196,834	1,171,467	25,367
78	792	Office supplies and other expenses	A	B	C	324,619	289,272	35,347
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			28,274	47,124	(18,849)
82	795	Employees' pensions and benefits	A	B	C	638,638	691,806	(53,168)
83	796	Franchise requirements	A	B	C	10,519	6,595	3,924
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			50,444	65,193	(14,748)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			14,020	101,627	(87,607)
		<b>Maintenance</b>						
89	805	Maintenance of general plant	A	B	C	150	830	(680)
90		<b>Total administrative and general expenses</b>				<b>(1,262,452)</b>	<b>(1,252,147)</b>	<b>(10,305)</b>
		<b>VIII. MISCELLANEOUS</b>						
91	811	Rents	A	B	C	181,179	183,785	(2,605)
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		<b>Total miscellaneous</b>				<b>181,179</b>	<b>183,785</b>	<b>(2,605)</b>
95		<b>Total operating expenses</b>				<b>(420,260)</b>	<b>(490,002)</b>	<b>69,742</b>

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

Line No.	Kind of Tax (See system support for instructions) (a)	Total Taxes Charged During Year (b)	Water (Account 507) (c)	Non-Utility (Account 321) (d)	Deferred -water (Account 507) (e -i)	Capitalized (f)
1	Taxes on real and personal property	11,018	11,018			
2	State income taxes	-	-			
3	Payroll taxes	108,888	108,888			
4	Other state and local taxes	23,577	23,577			
5	Other federal taxes	-	-			
6	Federal income tax	-	-			
7	Groundwater assessments	-	-			
8						
	Total	143,483	143,483		-	



**SCHEDULE A-1a  
Utility Plant in Service**

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		<b>I. INTANGIBLE PLANT</b>					
1	301	Organization	1,585	-	-	-	1,585
2	302	Franchises and Consents (Schedule A-1b)	17,734	-	-	-	17,734
3	303	Other Intangible Plant	570,500	-	-	-	570,500
4		<b>Total intangible plant</b>	<b>589,819</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>589,819</b>
		<b>II. LANDED CAPITAL</b>					
5	306	Land and Land Rights	-	-	-	-	-
		<b>Total Landed Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>III. SOURCE OF SUPPLY PLANT</b>					
6	311	Structures and Improvements	-	-	-	-	-
7	312	Collecting and Impounding Reservoirs	198,649	448,673	-	-	647,322
8	313	Lake, River and Other Intakes	-	-	-	-	-
9	314	Springs and Tunnels	-	-	-	-	-
10	315	Wells	-	-	-	-	-
11	316	Supply Mains	-	-	-	-	-
12	317	Other Source of Supply Plant	-	-	-	-	-
13		<b>Total source of supply plant</b>	<b>198,649</b>	<b>448,673</b>	<b>-</b>	<b>-</b>	<b>647,322</b>
		<b>IV. PUMPING PLANT</b>					
14	321	Structures and Improvements	-	-	-	-	-
15	322	Boiler Plant Equipment	-	-	-	-	-
16	323	Other Power Production Equipment	-	-	-	-	-
17	324	Pumping Equipment	-	-	-	-	-
18	325	Other Pumping Plant	3,081	-	-	-	3,081
19		<b>Total pumping plant</b>	<b>3,081</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,081</b>
		<b>V. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	-	-	-	-	-
21	332	Water Treatment Equipment	-	-	-	-	-
22		<b>Total water treatment plant</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHEDULE A-1a  
Utility Plant in Service (Continued)**

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
23	341	Structures and improvements	-	-	-	-	-
24	342	Reservoirs and tanks	-	-	-	-	-
25	343	Transmission and distribution mains	-	-	-	-	-
26	344	Fire mains	-	-	-	-	-
27	345	Services	-	-	-	-	-
28	346	Meters	-	-	-	-	-
29	347	Meter installations	-	-	-	-	-
30	348	Hydrants	-	-	-	-	-
31	349	Other transmission and distribution plant	151,776	-	-	-	151,776
32		<b>Total transmission and distribution plant</b>	<b>151,776</b>	-	-	-	<b>151,776</b>
		<b>VII. GENERAL PLANT</b>					
33	371	Structures and improvements	173,389	852	(2,872)	-	171,369
34	372	Office furniture and equipment	546,164	9,190	(52,744)	-	502,610
35	373	Transportation equipment	1,214,611	2,844	(2,000)	(23,608)	1,191,847
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	1,263	-	-	-	1,263
38	376	Communication equipment	324,553	974	(864)	-	324,663
39	377	Power operated equipment	134,793	70,429	-	-	205,222
40	378	Tools, shop and garage equipment	282,499	11,133	-	-	293,632
41	379	Other general plant	292,757	-	-	-	292,757
42		<b>Total general plant</b>	<b>2,970,029</b>	<b>95,422</b>	<b>(58,480)</b>	<b>(23,608)</b>	<b>2,983,363</b>
		<b>VIII. UNDISTRIBUTED ITEMS</b>					
43	390	Other tangible property	1,685	-	-	-	1,685
44	391	Utility plant purchased	1,817,795	-	-	-	1,817,795
45	392	Utility plant sold	-	-	-	-	-
46		<b>Total undistributed items</b>	<b>1,819,480</b>	-	-	-	<b>1,819,480</b>
47		<b>Total utility plant in service</b>	<b>5,732,834</b>	<b>544,095</b>	<b>(58,480)</b>	<b>(23,608)</b>	<b>6,194,841</b>

**SCHEDULE A-1b  
Account 302 - Franchises and Consents**

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Amount at which Carried in Account <sup>1</sup> (e)
1					
2	None				
3					
4					
5	<b>Total</b>				

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 10.

**SCHEDULE A-1c  
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2015 (c)	Balance 1/1/2015 (d)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	5,547,520	5,534,186
3		Construction Work in Progress	19,740	64,307
4		General Office Prorate		-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>5,567,260</b>	<b>5,598,493</b>
6		Less Accumulated Depreciation		
7		Plant in Service	4,159,707	3,742,718
8		General Office Prorate		-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>4,159,707</b>	<b>3,742,718</b>
10		Less Other Reserves		
11		Deferred Income Taxes	126,238	128,797
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	-	-
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>126,238</b>	<b>128,797</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	-	-
17		Advances for Construction	2,697	2,697
18		Other		-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>2,697</b>	<b>2,697</b>
20		<b>Add Materials and Supplies</b>	<b>17,568</b>	<b>32,464</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>-</b>	<b>-</b>
		<b>Add General Office, Regions, District office, CSA allocation</b>	<b>(1,296,187)</b>	<b>(1,756,746)</b>
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>(1)</b>	<b>(1)</b>

**Working Cash**

24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)		

\* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).

**SCHEDULE A-3  
Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	3,329,691	516,940	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	136,799	10,426	-	-
4	(b) Charged to Account 265	-	-	-	-
5	(c) Charged to Clearing Accounts	127,105	-	-	-
6	(d) Salvage recovered	13,284	-	-	-
7	(e) All other credits <sup>1/</sup>	-	-	-	-
8	<b>Total credits</b>	277,188	10,426	-	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	58,480	-	-	-
11	(b) Cost of removal	698	-	-	-
12	(c) All other debits <sup>1/</sup>	23,608	-	-	-
13	<b>Total debits</b>	82,786	-	-	-
14	Balance in reserve at end of year	3,524,093	527,366	-	-
15	State method of determining depreciation charges.	<b>Composite Rate</b>			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	<b>NOT AVAILABLE BY DISTRICT</b>			
19	<sup>1/</sup> General reclassifications and rate base adjustments				
20					
21					

**SCHEDULE A-3a**

**Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant**

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
		<b>I. SOURCE OF SUPPLY PLANT</b>					
1	311	Structures and improvements	-	-	-	-	-
2	312	Collecting and impounding reservoirs	(103,911)	(3,258)	-	-	(107,169)
3	313	Lake, river and other intakes	-	-	-	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Wells	-	-	-	-	-
6	316	Supply mains	-	-	-	-	-
7	317	Other source of supply plant	-	-	-	-	-
8		<b>Total source of supply plant</b>	<b>(103,911)</b>	<b>(3,258)</b>	-	-	<b>(107,169)</b>
		<b>II. PUMPING PLANT</b>					
9	321	Structures and improvements	-	-	-	-	-
10	322	Boiler plant equipment	-	-	-	-	-
11	323	Other power production equipment	-	-	-	-	-
12	324	Pumping equipment	-	-	-	-	-
13	325	Other pumping plant	(998)	(133)	-	-	(1,131)
14		<b>Total pumping plant</b>	<b>(998)</b>	<b>(133)</b>	-	-	<b>(1,131)</b>
		<b>III. WATER TREATMENT PLANT</b>					
15	331	Structures and improvements	-	-	-	-	-
16	332	Water treatment equipment	-	-	-	-	-
17		<b>Total water treatment plant</b>	-	-	-	-	-
		<b>IV. TRANSMISSION AND DISTRIBUTION PLANT</b>					
18	341	Structures and improvements	-	-	-	-	-
19	342	Reservoirs and tanks	(3,544)	-	-	-	(3,544)
20	343	Transmission and distribution mains	-	-	-	-	-
21	344	Fire mains	-	-	-	-	-
22	345	Services	1,574	-	-	-	1,574
23	346	Meters	-	-	-	-	-
24	347	Meter installations	-	-	-	-	-
25	348	Hydrants	-	-	-	-	-
26	349	Other transmission and distribution plant	(75,437)	(2,550)	-	-	(77,987)
27		<b>Total trans. and distribution plant</b>	<b>(77,407)</b>	<b>(2,550)</b>	-	-	<b>(79,957)</b>
		<b>V. GENERAL PLANT</b>					
28	371	Structures and improvements	(40,524)	(4,040)	2,872	498	(41,194)
29	372	Office furniture and equipment	(394,813)	(33,098)	52,744	100	(375,067)
30	373	Transportation equipment	(817,980)	(127,103)	25,608	(13,184)	(932,659)
31	374	Stores equipment	-	-	-	-	-
32	375	Laboratory equipment	(1,938)	-	-	-	(1,938)
33	376	Communication equipment	(314,092)	(10,461)	864	-	(323,689)
34	377	Power operated equipment	(77,210)	(11,296)	-	-	(88,506)
35	378	Tools, shop and garage equipment	(162,494)	(20,255)	-	-	(182,749)
36	379	Other general plant	-	(6,968)	-	-	(6,968)
37	390	Other tangible property	(115)	(24)	-	-	(139)
38	391	Water plant purchased	(1,338,209)	(44,718)	-	-	(1,382,927)
39		<b>Total general plant</b>	<b>(3,147,375)</b>	<b>(257,963)</b>	<b>82,088</b>	<b>(12,586)</b>	<b>(3,335,836)</b>
40		<b>TOTAL</b>	<b>(3,329,691)</b>	<b>(263,904)</b>	<b>82,088</b>	<b>(12,586)</b>	<b>(3,524,093)</b>

**SCHEDULE B-1  
Operating Revenues**

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	-	-	-
4		601.2 Industrial sales	-	-	-
5		601.3 Sales to public authorities	-	-	-
6		Sub-total	-	-	-
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales	-	-	-
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	-	-	-
12	603	Sales to irrigation customers			
13		603.1 Metered sales	-	-	-
14		603.2 Unmetered sales	-	-	-
15		Sub-total	-	-	-
16	604	Private fire protection service	-	-	-
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	-	-	-
19	607	Sales to governmental agencies by contracts	-	-	-
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	-	-	-
22		Sub-total	-	-	-
23		Total water service revenues	-	-	-
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	-	-	-
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	(2,277)	(3,358)	1,081
29		Total other water revenues	(2,277)	(3,358)	1,081
30	501	Total operating revenues	(2,277)	(3,358)	1,081

**SCHEDULE B-2**  
**Operating Expenses - Class A, B, and C Water Utilities**

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
<b>I. SOURCE OF SUPPLY EXPENSE</b>								
<b>Operation</b>								
1	701	Operation supervision and engineering	A	B		7,609	-	7,609
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B		-	111	(111)
4	703	Miscellaneous expenses	A			66,978	43,147	23,831
5	704	Purchased water including supply balancing acco	A	B	C	-	-	-
<b>Maintenance</b>								
6	706	Maintenance supervision and engineering	A	B		165	2,677	(2,511)
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B		-	-	-
9	708	Maintenance of collect and impound reservoirs	A			-	-	-
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A			-	-	-
12	710	Maintenance of springs and tunnels	A			-	-	-
13	711	Maintenance of wells	A			176	1,393	(1,218)
14	712	Maintenance of supply mains	A			-	-	-
15	713	Maintenance of other source of supply plant	A	B		3,362	96	3,266
16		<b>Total source of supply expense</b>				<b>78,289</b>	<b>47,424</b>	<b>30,865</b>
<b>II. PUMPING EXPENSES</b>								
<b>Operation</b>								
17	721	Operation supervision and engineering	A	B		6,959	57	6,902
18	721	Operation supervision labor and expense			C			
19	722	Power production labor and expense	A			-	-	-
20	722	Power production labor, expenses and fuel		B				
21	723	Fuel for power production	A			-	-	-
	724	<b>Pumping labor and expenses</b>	A	B		20,972	5,229	15,743
22	725	Miscellaneous expenses	A			10,417	7,544	2,872
23	726	Fuel or power purchased for pumping	A	B	C	-	-	-
<b>Maintenance</b>								
24	729	Maintenance supervision and engineering	A	B		-	-	-
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		-	1,410	(1,410)
27	731	Maintenance of power production equipment	A	B		-	-	-
28	732	Maintenance of pumping equipment	A	B		36,126	22,738	13,388
29	733	Maintenance of other pumping plant	A	B		-	-	-
30		<b>Total pumping expenses</b>				<b>74,474</b>	<b>36,978</b>	<b>37,496</b>

**SCHEDULE B-2**  
**Operating Expenses - Class A, B, and C Water Utilities (Continued)**  
(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		<b>III. WATER TREATMENT EXPENSES</b>						
		<b>Operation</b>						
31	741	Operation supervision and engineering	A	B	6,959	-	6,959	
32	741	Operation supervision, labor and expenses						
33	742	Operation labor and expenses	A		10,888	11,312	(424)	
34	743	Miscellaneous expenses	A	B	-	71,205	(71,205)	
35	744	Chemicals and filtering materials	A	B	6,209	7,196	(987)	
		<b>Maintenance</b>						
36	746	Maintenance supervision and engineering	A	B	-	9,109	(9,109)	
37	746	Maintenance of structures and equipment						
38	747	Maintenance of structures and improvements	A	B	4	-	4	
39	748	Maintenance of water treatment equipment	A	B	20,406	16,095	4,311	
40		<b>Total water treatment expenses</b>			<b>44,466</b>	<b>114,917</b>	<b>(70,452)</b>	
		<b>IV. TRANS. AND DIST. EXPENSES</b>						
		<b>Operation</b>						
41	751	Operation supervision and engineering	A	B	7,478	12,111	(4,633)	
42	751	Operation supervision, labor and expenses						
43	752	Storage facilities expenses	A		-	-	-	
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A		-	-	-	
46	754	Meter expenses	A		-	-	-	
47	755	Customer installations expenses	A		-	137	(137)	
48	756	Miscellaneous expenses	A		5,855	15,181	(9,325)	
		<b>Maintenance</b>						
49	758	Maintenance supervision and engineering	A	B	685	1,371	(687)	
50	758	Maintenance of structures and plant						
51	759	Maintenance of structures and improvements	A	B	-	-	-	
52	760	Maintenance of reservoirs and tanks	A	B	-	-	-	
53	761	Maintenance of trans. and distribution mains	A		42	-	42	
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A		-	-	-	
56	763	Maintenance of services	A		-	-	-	
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A		-	614	(614)	
59	765	Maintenance of hydrants	A		-	-	-	
60	766	Maintenance of miscellaneous plant	A		-	-	-	
61		<b>Total transmission and distribution expenses</b>			<b>14,059</b>	<b>29,414</b>	<b>(15,355)</b>	



**SCHEDULED B-2**  
**Operating Expenses - Class A, B, and C Water Utilities (Continued)**  
(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
		<b>Operation</b>						
	790	Transferred Customer Expenses				(4,973)	(7,167)	2,194
62	771	Supervision	A	B		-	2,501	(2,501)
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		-	-	-
65	773	Customer records and collection expenses	A			4,973	4,666	307
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			-	-	-
68	775	Uncollectible accounts	A	B	C	-	-	-
69		<b>Total customer account expenses</b>				<b>0</b>	<b>0</b>	<b>(0)</b>
		<b>VI. SALES EXPENSES</b>						
		<b>Operation</b>						
70	781	Supervision	A	B		-	-	-
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A			457,729	421,297	36,431
73	783	Advertising expenses	A			1,173	349	824
74	784	Miscellaneous sales expenses	A			-	-	-
75	785	Merchandising, jobbing and contract work	A			-	-	-
76		<b>Total sales expenses</b>				<b>458,902</b>	<b>421,646</b>	<b>37,255</b>
		<b>VII. ADMINISTRATIVE AND GENERAL EXPENSES</b>						
		<b>Operation</b>						
	790	Allocation of A&G Expenses				(3,328,133)	(3,535,401)	207,268
77	791	Administrative and general salaries	A	B	C	1,198,612	1,259,246	(60,634)
78	792	Office supplies and other expenses	A	B	C	217,503	250,197	(32,694)
79	793	Property insurance	A			-	-	-
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			33,373	50,011	(16,638)
82	795	Employees' pensions and benefits	A	B	C	779,360	885,131	(105,771)
83	796	Franchise requirements	A	B	C	4,787	6,355	(1,568)
84	797	Regulatory commission expenses	A	B	C	-	-	-
85	798	Outside services employed	A			6,529	42,027	(35,497)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			4,667	4,398	269
		<b>Maintenance</b>						
89	805	Maintenance of general plant	A	B	C	8,359	9,989	(1,629)
90		<b>Total administrative and general expenses</b>				<b>(1,074,944)</b>	<b>(1,028,048)</b>	<b>(46,896)</b>
		<b>VIII. MISCELLANEOUS</b>						
91	811	Rents	A	B	C	126,066	107,375	18,691
92	812	Administrative expenses transferred - Credit	A	B	C	-	-	-
93	813	Duplicate charges - Credit	A	B	C	-	-	-
94		<b>Total miscellaneous</b>				<b>126,066</b>	<b>107,375</b>	<b>18,691</b>
95		<b>Total operating expenses</b>				<b>(278,688)</b>	<b>(270,294)</b>	<b>(8,394)</b>

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

Line No.	Kind of Tax (See system support for instructions) (a)	Total Taxes Charged During Year (b)	Water (Account 507) (c)	Non-Utility (Account 321) (d)	Deferred -water (Account 507) (e -i)	Capitalized (f)
1	Taxes on real and personal property	20,274	20,274			
2	State income taxes	-	-			
3	Payroll taxes	108,503	108,503			
4	Other state and local taxes	3,666	3,666			
5	Other federal taxes	-	-			
6	Federal income tax	-	-			
7	Groundwater assessments	-	-			
8						
	Total	132,443	132,443		-	