

SCHEDULE A - BALANCE SHEET (AS OF DECEMBER 31, 2015)

Line	Acct.	Assets	Balance
1	101	Water Plant in Service (Excluding SDWBA)	\$616,523
2	101.1	Water Plant in Service - SDWBA	
3	101.2	Water Plant in Service - Prop 50	
4	103	Water Plant Held for Future Use	
5	104	Water Plant Purchased or Sold	
6	105	Water Plant Construction Work in Progress	
7	100.3	Construction Work in Progress (Prop 50)	
8	108	Accumulated Depreciation of Water Plant	(\$199,867)
9	108.1	Accumulated Amortization of SDWBA Loan	
10	114	Water Plant Acquisition Adjustments	
11	121	Non-water Utility Property and Other Assets	
12	121.3	Cash - Miscellaneous Special Deposits (Prop 50)	
13	122	Accumulated Depreciation of Non-water Utility Property	
14	124	Other Investments	
15	131	Cash	\$82,846
16	131.3	Cash - Miscellaneous Special Deposits (Prop 50)	
17	132	Special Deposits	\$6,896
18	141	Accounts Receivable - Customers	
19	142	Receivables from Associated Companies	
20	143	Accumulated Provision for Uncollectible Accounts	
21	151	Materials and Supplies	\$4,211
22	174	Other Current Assets	
23	180	Deferred Charges	
24			
25			
26		Total Assets	\$510,609
Equity and Liabilities			
Line	Acct.	Equity and Liabilities	Balance
27	201	Common Stock (for corporations only)	\$26,875
28	204	Preferred Stock (for corporations only)	
29	211	Other Paid-in Capital (for corporations only)	\$65,655
30	215	Retained earnings (for corporations only)	\$163,130
31	218	Proprietary Capital (for proprietorships and partnerships only)	
32	224	Long-Term Debt	
33	231	Accounts Payable	
34	232	Short-Term Notes Payable	
35	233	Customer Deposits	
36	236	Taxes Accrued	
37	237	Interest Accrued	
38	241	Other Current Liabilities	
39	250	Reserve for Depreciation of Utility Plant (Prop 50)	
40	252	Advances for Construction	
41	253	Other Credits	
42	255	Accumulated Deferred Investment Tax Credits	
43	266.0	Contributions - Publicly Grant-Funded Plant (Prop 50)	
44	266.1	Accumulated Amortization of Contributions - Publicly Grant-Funded Plant (Prop 50)	
45	271	Contributions in Aid of Construction	\$278,256
46	272	Accumulated Amortization of Contributions	(\$23,607)
47	282	Accumulated Deferred Income Taxes - ACRS Depreciation	
48	283	Accumulated Deferred Income Taxes - Other	
49			
50			
51		Total Equity and Liabilities	\$510,609

SCHEDULE B - WATER PLANT IN SERVICE (AS OF DECEMBER 31, 2015)

Line	Acct	Title of Account	Balance Beg of Year	Plant Additions During year	Plant Retirements During year	Other Debits or (Credits)	Balance End of year
1	301	Intangible Plant					
2	303	Land	\$3,061				\$3,061
3	304	Structures	\$13,312				\$13,312
4	307	Wells	\$5,586				\$5,586
5	311	Pumping Equipment	\$82,202				
6	317	Other Water Source Plant					
7	320	Water Treatment Plant					
8	330	Reservoirs, Tanks and Standpipes	\$92,690				\$92,690
9	331	Water Mains	\$333,457				\$333,457
10	333	Services and Meter Installations	\$15,925				\$15,925
11	334	Meters	\$22,913	\$2,927			\$25,840
12	335	Hydrants	\$15,787				\$15,787
13	339	Other Equipment	\$10,914	\$2,786			\$13,700
14	340	Office Furniture and Equipment	\$11,380				\$11,380
15	341	Transportation Equipment	\$6,644				\$6,644
16		Total water plant in service	\$613,871	\$5,713			\$619,584
* Debit or credit entries should be explained by footnotes or supplementary schedules							\$616,523

SCHEDULE C - RESERVE FOR DEPRECIATION OF UTILITY PLANT (AS OF DECEMBER 31, 2015)

Line	Item	Account 108 Water Plant	Account 108.1 SDWBA Loans	Water Plant Funded by Prop 50 (For information only)	
1	Balance in reserves at beginning of year	\$159,614			A. Method used to compute
2	Add: Credits to reserves during year				depreciation expense
3	(a) Charged to Account No. 272				(Acct. 403) and rate.
4	(b) Charged to Account No. 403	\$16,646			
5	(c) Charged to Account No. 407				B. Amount of depreciation expense
6	(d) Salvage recovered				or to be claimed on utility property
7	(e) All other credits				in your federal income tax return
8	Total credits				for the year covered by this
9	Deduct: Debits to reserves during year				report \$
10	(a) Book cost of property retired				
11	(b) Cost of removal				C. State method used to compute
12	(c) All other debits				tax depreciation.
13	Total debits				
14	Balance in reserve at end of year	\$176,260			
15	(1) Explanation of all other credits				
16	(2) Explanation of all other debits				

SCHEDULE F - INCOME STATEMENT

Line	Acct.	Description	Balance
1		Operating Revenues:	
2	460	Unmetered Water Revenue	\$74,961
3	462	Fire Protection Revenue	\$743
4	465	Irrigation Revenue	
5	470	Metered Water Revenue	\$45,733
6	475	Approved Total Surcharge Revenue(s)	
7	480	Other water revenue	
8		Total Revenue Received	\$121,437
9		Less: Revenue Deductions	
10		SDWBA/SRF Surcharge Revenue	
11		Total Operating Revenue	\$121,437
12		Operating Expenses:	
13	610	Purchased Water	
14	615	Power	\$2,168
15	618	Other Volume Related Expenses	
16	630	Employee Labor	
17	640	Materials	\$1,786
18	650	Contract Work	\$9,980
19	660	Transportation Expense	\$8,935
20	664	Other Plant Maintenance Expenses	\$1,562
21	670	Office Salaries	\$4,000
22	671	Management Salaries	\$36,000
23	674	Employee Pensions and Benefits	
24	676	Uncollectible Accounts Expense	
25	678	Office Services and Rentals	\$947
26	681	Office Supplies and Expense	\$5,748
27	682	Professional Services	\$3,805
28	684	Insurance	\$4,231
29	688	Regulatory Commission Expense	\$356
30	689	General Expense	\$2,384
31		Total Operating Expenses	\$81,902
32	403	Depreciation Expense	\$16,646
33	407	SDWBA/SRF Loan Amortization Expense	
34	408	Taxes Other Than Income Taxes	\$4,303
35	409	State Corporate Income Tax Expense	\$825
36	410	Federal Corporate Income Tax Expense	
37		Total Operating Revenue Deductions	\$103,676
38		Utility Operating Income	\$121,437
39	421	Non-utility Income	
40	426	Miscellaneous Non-utility Expense	\$1,130
41	427	Interest Expense	
42		Net Income	\$16,631