Received	
Examined	
U#	

2016 ANNUAL REPORT OF DISTRICT WATER SYSTEM OPERATIONS OF

Golden State Water Company

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, 2016

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2017

TABLE OF CONTENTS

	Page
Schedule A-1a - Account 100.1 - Utility Plant in Service	2-3
Schedule A-1b - Franchises and Consents	3
Schedule A-1c - District Rate Base and Working Cash	4
Schedule A-3 - Depreciation and Amortization Reserves	5
Schedule A-3a - Analysis of Entries in Account 250 - Reserve for Depreciation of Utility Plant	6
Schedule B-1 - Operating Revenues	7
Schedule B-2 - Operating Expenses - For Class A, B, and C Water Utilities	8-10
Schedule B-4 - Taxes Charged During Year	11
Schedule D-1 - Sources of Supply and Water Developed	12
Schedule D-2 - Description of Storage Facilities	12
Schedule D-3 - Description of Transmission and Distribution Facilities	13
Schedule D-4 - Number of Active Service Connections	14
Schedule D-5 - Number of Meters and Services on Pipe System at End of Year	14
Schedule D-6 - Meter Testing Data	14
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	15
End of Year Balances in Selected Accounts	16
Declaration	17
Index	18

SCHEDULE A-1a Utility Plant in Service

			Balance	Additions	Retirements	Other	Balance
			Beginning	During	During	Debits or	
Line		Title of Account	of Year	Year	Year		End of Year
No.	Acct	(a)	(b)	(C)	(d)	(Credits) (e)	
140.	71001	I. INTANGIBLE PLANT	(D)	(0)	(a)	(e)	(f)
 	301	Organization	40.450				10.450
2	302		16,452	-	-	_	16,452
3	302	Franchises and Consents (Schedule A-1b) Other Intangible Plant	- 047.005	-	-	-	-
4	303		917,235	439,421	-		1,356,656
		Total intangible plant	933,687	439,421	-	-	1,373,108
		II. LANDED CAPITAL					
5	306	Land and Land Rights	172,002	_	_	-	172,002
		Total Landed Capital	172,002	-	-	•	172,002
		III. SOURCE OF SUPPLY PLANT					
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	-	- 1	-	820,254
13		Total source of supply plant	820,254	-	•	•	820,254
		IV. PUMPING PLANT					
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		Total pumping plant	_	-	_		
		V. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-	_	-	-	
21	332	Water Treatment Equipment	-	_	_	-	
22		Total water treatment plant	-	-	-	-	-

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

			Balance	Additions	Retirements	Other	Balance
			Beginning	During	During	Debits or	End of
Line No.	Acct	Title of Account	of Year	Year	During Year	(Credits)	Year
190.	ACCI	(a) VI. TRANSMISSION AND DIST, PLANT	(b)	(c)	(d)	(e)	(f)
00	0.44						
23	341	Structures and improvements	-	_	-	-	-
24	342	Reservoirs and tanks	-	_		-	-
25	343	Transmission and distribution mains	-		<u>-</u>	_	-
26	344	Fire mains	-	_	_	_	-
27	345	Services	-	_	<u> </u>	•	-
28	346	Meters	-	-	•	-	-
29	347	Meter installations	-	_	_	-	-
30	348	Hydrants	-	-	-	-	
31	349	Other transmission and distribution plant	-	-	-		-
32		Total transmission and distribution plant		-	-	_	*
		VII. GENERAL PLANT					
33	371	Structures and improvements	11,164,307	644,955	-	137,337	11,946,599
34	372	Office furniture and equipment	53,534,591	2,809,497	(3,020,257)	384,725	53,708,556
35	373	Transportation equipment	1,400,643	203,599	(31,848)	-	1,572,394
36	374	Stores equipment	-		-	-	-
37	375	Laboratory equipment	2,756		_	-	2,756
38	376	Communication equipment	112,857	-	(49,888)	17,517	80,486
39	377	Power operated equipment	396,596	-	(249,258)	-	147,338
40	378	Tools, shop and garage equipment	461,673	2,637	(194,968)	15,694	285,036
41	379	Other general plant	187,977	-	-	_	187,977
42		Total general plant	67,261,400	3,660,688	(3,546,219)	555,273	67,931,142
		VIII. UNDISTRIBUTED ITEMS					
43	390	Other tangible property	2,323	_	-	-	2,323
44	391	Utility plant purchased	-	_	-	-	-
45	392	Utility plant sold	-	_	<u> -</u>	-	
46		Total undistributed items	2,323	•	-	-	2,323
47		Total utility plant in service	69,189,666	4,100,109	(3,546,219)	555,273	70,298,829

	SCHEDULE A- Account 302 - Franchises		ts		
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 ¹ (e)
1					` '
2	None				
3					
4					
5	Total				

¹ 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		Title of A	Balance	Balance
	Λ 4	Title of Account	12/31/2016	1/1/2016
No.	Acct.	(a)	(c)	(d)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	70,298,832	69,189,66
3		Construction Work in Progress	1,584,073	1,568,26
4		General Office Prorate	(812,303)	(812,30
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	71,070,602	69,945,62
6		Less Accumulated Depreciation		
7		Plant in Service	36,253,902	33,335,22
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	36,253,902	33,335,22
10		Less Other Reserves		
11		Deferred Income Taxes	4,115,507	4,840,01
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	_	-
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	4,115,507	4,840,01
15		Less Adjustments		
16		Contributions in Aid of Construction	(75,954)	(75,95
17		Advances for Construction	294,057	331,05
18		Other		_
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	218,103	255,09
20		Add Materials and Supplies	(17,054)	(17,05
21		Add Working Cash (=Line 34)	(19,652)	2,10
		Add General Office, Rgions, District office, CSA allocation	(30,446,383)	(31,500,33
22		TOTAL DISTRICT RATE BASE		\- \-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	0	

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

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

(\$19.7) (1) - (2)

03/15/17

Table 3-I

HBW

GOLDEN STATE WATER COMPANY

G:\2014GRC\Filed\SOE\GO-SOE 14.xis

Operational Cash Requirements (\$ in 000's)

,		Total Utility	
		Operations	
Working Cash:			
	Required Minimum Bank Balances <u>Average Month-End Balances</u>	\$0.0	
	Special Deposits	(\$0.8)	
	Working Funds	\$0.0	
	Prepayments	(\$2.4)	
	Notes Receivable	\$0.0	
	Non-Interest Receivables	\$0.0	
	Sub-Total	(\$3.2)	(1)
Less:	Amounts not Supplied by Shareholders		
	Customer Deposits	(\$0.5)	
	Employee Withholdings	\$17.0	
	Sub-Total	\$16.5	(2)

Net Operational Requirement (for allocation)

SCHEDULE A-3 Depreciation and Amortization Reserves

		Account 250	Account 251 Limited-Term	Account 252	Account 253
		Utility	Utility	Utility Plant Acquisition	Other
Line	Item	Plant	Investments	Adjustments	Property
No.	(a)	(b)	(c)	(d)	(e)
1	Balance in reserves at beginning of year	31,864,250	849,586	-	<u>.</u>
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	5,129,391	70,696		-
4	(b) Charged to Account 265		r	-	-
5	(c) Charged to Clearing Accounts	1,426,817		-	-
6	(d) Salvage recovered	16,325	_	-	.
7	(e) All other credits	443,056	_	-	•
8	Total credits	7,015,589	70,696	_	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	3,546,220	_	-	**
11	(b) Cost of removal	_	_	-	ш.
12	(c) All other debits_1/	-		1	-
13	Total debits	3,546,220	_	-	-
14	Balance in reserve at end of year	35,333,619	920,282	1	
15	State method of determining depreciation charges.		Composite Ra	ıte	
16					
17					
18	Report the depreciation claimed in your Federal Income	ax Return for th	ne year - \$	NOT AVAILAB	LE BY DISTRICT
19	¹ / 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)

			Balance	Credits to Reserve During	Debits to Reserves During Year	Salvage and Cost of	Balance
			Beginning of	Year Excluding	Excluding Cost	Removal Net	End of
Line		DEPRECIABLE PLANT	Year	Salvage	Removal	(Dr.) or Cr.	Year
No.	Acct.	(a)	(b)	(c)	(d)	(e)	(f)
		I. SOURCE OF SUPPLY PLANT			` , ,	` ,	
1	311	Structures and improvements	-	-	•	-	-
2	312	Collecting and impounding reservoirs	-	-	-	-	-
3	313	Lake, river and other intakes	-	-		-	-
5	314 315	Springs and tunnels Wells	-	-		-	-
6	316	Supply mains			-	-	-
7	317	Other source of supply plant	(764,639)	(12,796)			(777,435)
8		Total source of supply plant	(764,639)	(12,796)	-	-	(777,435)
		II. PUMPING PLANT					
9	321	Structures and improvements	-	-	-	-	
10	322	Boiler plant equipment		<u> </u>		-	
11 12	323 324	Other power production equipment Pumping equipment	(1,000)		-	-	(1,000)
13	325	Other pumping plant	(1,000)		-		(1,000)
14	- 020	Total pumping plant	(1,000)	-	-		(1,000)
		III. WATER TREATMENT PLANT					
15	331	Structures and improvements	-	-	-		-
16	332	Water treatment equipment	•		_		- ·
17		Total water treatment plant	-	-		-	-
		IV. TO A NORMONION AND DICTORUTION DI ANT					
40	244	IV. TRANSMISSION AND DISTRIBUTION PLANT					
18	341	Structures and improvements	-	-			_
19	342	Reservoirs and tanks		-			
20	343	Transmission and distribution mains	6,147	-	(354)	-	5,793
21	344	Fire mains	-	-	•	-	-
22	345	Services		-	-	-	
23	346	Meters	-		-	-	
24	347	Meter installations	-		-	-	
25	348	Hydrants	-	-	-	-	-
26 27	349	Other transmission and distribution plant Total trans. and distribution plant	6 4 4 7		- (0.5.4)	•	-
21		rotal trans, and distribution plant	6,147	-	(354)		5,793
		V CENEDAL DI ANT					
	274	V. GENERAL PLANT	/0.000.700	(474.00.1)	(07.050)		/4 /40 /- **
28	371	Structures and improvements	(3,899,782)	(174,994)	(37,678)	-	(4,112,454)
29	372	Office furniture and equipment	(25,183,755)	(6,278,253)	2,635,532		(28,826,476)
30	373	Transportation equipment	(973,933)	(17,185)	31,848	(16,325)	(975,595)
31	374	Stores equipment	- (0.040)	-		•	-
32	375	Laboratory equipment	(2,849)		-	-	(2,849)
33	376	Communication equipment	(105,570)	(1,257)	32,371	-	(74,456)
34	377	Power operated equipment	(313,176)	(4,809)	249,258	-	(68,727)
35	378	Tools, shop and garage equipment	(461,672)	(2,151)	192,107	-	(271,716)
36	379	Other general plant	(162,870)	(17,790)	80	-	(180,580)
37	390	Other tangible property	(1,151)	(98)	-	-	(1,249)
38	391	Water plant purchased	<u> </u>	(46,875)	-	-	(46,875)
39		Total general plant	(31,104,758)	(6,543,412)	3,103,518	(16,325)	(34,560,977)
40		TOTAL	(31,864,250)	(6,556,208)	3,103,164	(16,325)	(35,333,619)

Page 6 of 18 General Office 2016

SCHEDULE B-1 Operating Revenues

1 2 6 3 4 5 6	ACCOUNT (a) I. WATER SERVICE REVENUES 601 Metered sales to general customers 601.1 Commercial sales 601.2 Industrial sales 601.3 Sales to public authorities Sub-total 602 Unmetered sales to general customers 602.1 Commercial sales 602.2 Industrial sales 602.3 Sales to public authorities Sub-total	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
No. Add 1 2 6 3 4 5 6 7 6 8 9 10	I. WATER SERVICE REVENUES 601 Metered sales to general customers 601.1 Commercial sales 601.2 Industrial sales 601.3 Sales to public authorities Sub-total 602 Unmetered sales to general customers 602.1 Commercial sales 602.2 Industrial sales 602.3 Sales to public authorities	Year (b)	Year (c)	Show Decrease in (Parenthesis) (d)
No. Add 1 2 6 3 4 5 6 7 6 8 9 10	I. WATER SERVICE REVENUES 601 Metered sales to general customers 601.1 Commercial sales 601.2 Industrial sales 601.3 Sales to public authorities Sub-total 602 Unmetered sales to general customers 602.1 Commercial sales 602.2 Industrial sales 602.3 Sales to public authorities		(c) - - -	(d)
1 2 6 3 4 5 6 7 6 8 9 10	I. WATER SERVICE REVENUES 601 Metered sales to general customers 601.1 Commercial sales 601.2 Industrial sales 601.3 Sales to public authorities Sub-total 602 Unmetered sales to general customers 602.1 Commercial sales 602.2 Industrial sales 602.3 Sales to public authorities	- - - - -	- - - -	
2 6 3 4 5 6 7 6 8 9 10	601 Metered sales to general customers 601.1 Commercial sales 601.2 Industrial sales 601.3 Sales to public authorities Sub-total 602 Unmetered sales to general customers 602.1 Commercial sales 602.2 Industrial sales 602.3 Sales to public authorities		-	-
3 4 5 6 6 7 6 8 9 10	601.1 Commercial sales 601.2 Industrial sales 601.3 Sales to public authorities Sub-total 602 Unmetered sales to general customers 602.1 Commercial sales 602.2 Industrial sales 602.3 Sales to public authorities		-	
4 5 6 6 7 6 8 9 10	601.2 Industrial sales 601.3 Sales to public authorities Sub-total 602 Unmetered sales to general customers 602.1 Commercial sales 602.2 Industrial sales 602.3 Sales to public authorities		-	-
5 6 7 6 8 9 10	601.3 Sales to public authorities Sub-total 602 Unmetered sales to general customers 602.1 Commercial sales 602.2 Industrial sales 602.3 Sales to public authorities	-	-	- -
6 7 60 8 9 10	Sub-total Unmetered sales to general customers 602.1 Commercial sales 602.2 Industrial sales 602.3 Sales to public authorities		-	-
7 60 8 9 10	602 Unmetered sales to general customers 602.1 Commercial sales 602.2 Industrial sales 602.3 Sales to public authorities	-	_	-
8 9 10	602.1 Commercial sales 602.2 Industrial sales 602.3 Sales to public authorities	-		
9 10	602.2 Industrial sales 602.3 Sales to public authorities	-		_
10	602.3 Sales to public authorities		_	
		-		-
l 11 l	Charles Andread		-	-
 	Sub-total		_	
12 60	603 Sales to irrigation customers			
13	603.1 Metered sales		**	-
14	603.2 Unmetered sales	-		-
15	Sub-total		•	-
16 60	Private fire protection service	-	-	
17 60	Public fire protection service	-	-	
18 60	Sales to other water utilities for resale	_	-	-
19 60	Sales to governmental agencies by contracts	-	-	-
20 60	608 Interdepartmental sales	-	-	-
21 60	Other sales or service	-	_	_
22	Sub-total	-	-	-
23	Total water service revenues	-	-	-
24	II. OTHER WATER REVENUES			
25 6 ⁻	611 Miscellaneous service revenues	48,092	47,639	453
26 6 ⁻	Rent from water property	_	-	-
27 6 ⁻	613 Interdepartmental rents	_	_	<u></u>
	Other water revenues	204,203	208,903	(4,701)
29	Total other water revenues	252,295	256,543	(4,247)
	Total operating revenues	252,295	256,543	(4,247)

SCHEDULE B-2

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

		_	(Clas	ss	Amount Current Year	Amount Preceding	Net Change During Year Show Decrease
Line No.	Acct.	Account (a)	١,	۱,	С		Year	in (Parenthesis)
110.	ACCI.	I. SOURCE OF SUPPLY EXPENSE	A	B	۲	(b)	(c)	(d)
		Operation	+		-			
1	701	Operation Supervision and engineering	+	В	-		44	///
2	701	Operation supervision, labor and expenses	^	В	c		11	(11)
3	702	Operation labor and expenses	TA	В	1			
4	703	Miscellaneous expenses		睁	-		-	-
5	704	Purchased water including supply balancing account	$\frac{A}{A}$	Ь	c	-	-	-
<u> </u>	704	r drenased water including supply balancing account	- ^	Ь	0	-	-	-
		Maintenance		_	_			
6	706	Maintenance supervision and engineering	+	В	 	-		
7	706	Maintenance of structures and facilities	+^	۳	t_{c}	-	-	_
8	707	Maintenance of structures and improvements	T _A	В	۲	-	155	(155)
9	708	Maintenance of collect and impound reservoirs	TA	-	\vdash	_	- 100	(133)
10	708	Maintenance of source of supply facilities		В				
11	709	Maintenance of lake, river and other intakes	T _A		-	-		
12	710	Maintenance of springs and tunnels	$\frac{1}{A}$	-	ļ			
13	711	Maintenance of wells	A	-	-	-		
14	712	Maintenance of supply mains	A	 		_		
15	713	Maintenance of other source of supply plant	A	В				
16		Total source of supply expense	─ ``	Ī	-	*	165	(165)
***************************************		II. PUMPING EXPENSES	_	\vdash	\vdash			
		Operation	\dashv					
17	721	Operation supervision and engineering	A	В		_		-
18	721	Operation supervision labor and expense	 		C			
19	722	Power production labor and expense	TA				-	-
20	722	Power production labor, expenses and fuel	+	В				
21	723	Fuel for power production	A			-	-	
	724	Pumping labor and expenses	Α	В		-	-	
22	725	Miscellaneous expenses	A			•	-	_
23	726	Fuel or power purchased for pumping	A	В	С	-	-	_
		Maintenance	<u> </u>					
24	729	Maintenance supervision and engineering	A	В		-	-	-
25	729	Maintenance of structures and equipment		П	С			
26	730	Maintenance of structures and improvements	A	В			-	-
27	731	Maintenance of power production equipment	A				-	-
28	732	Maintenance of pumping equipment	Α	В		_	-	-
29	733	Maintenance of other pumping plant	Α	В		-	-	***
30		Total pumping expenses					-	-

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		Account	(Class		Amount Current	Amount Preceding	Net Change During Year Show Decrease in (Parenthesis)	
No.	Acct.	Account (a)	l _A	В		Year (b)	Year		
.,	7 1001.	III. WATER TREATMENT EXPENSES	+^	В	-	(D)	(c)	(d)	
		Operation	╁	┢					
31	741	Operation supervision and engineering	+	В	-				
32	741	Operation supervision, labor and expenses	+^	ㅂ	С	-	_	-	
33	742	Operation labor and expenses	T _A	-	~				
34	743	Miscellaneous expenses	$\frac{1}{A}$	В	-			· · · · · · · · · · · · · · · · · · ·	
35	744	Chemicals and filtering materials	$\frac{1}{A}$	B	-			-	
		Maintenance	+^	۲	\vdash		_	-	
36	746	Maintenance supervision and engineering	T _A	В			-		
37	746	Maintenance of structures and equipment	+^	۲	С				
38	747	Maintenance of structures and improvements	TA	В	H		<u> </u>		
39	748	Maintenance of water treatment equipment	$\frac{1}{A}$	В				-	
40		Total water treatment expenses	+						
		IV. TRANS. AND DIST. EXPENSES	╁	┢	\vdash				
		Operation	+		H				
41	751	Operation supervision and engineering	1 _A	В	\vdash	-	-		
42	751	Operation supervision, labor and expenses	+		c				
43	752	Storage facilities expenses	+	-	H				
44	752	Operation labor and expenses	+^	В	\vdash		-	-	
45	753	Transmission and distribution lines expenses	A	-	\vdash		_		
46	754	Meter expenses	TÂ		\vdash		-		
47	755	Customer installations expenses	A					-	
48	756	Miscellaneous expenses			-	5,262	7,894	(2,632)	
		Maintenance	 / `			0,202	7,004	(2,032)	
49	758	Maintenance supervision and engineering	TA	В		-		-	
50	758	Maintenance of structures and plant	╁	۲	С				
51	759	Maintenance of structures and improvements	TA	В	Ť		_		
52	760	Maintenance of reservoirs and tanks		В			_		
53	761	Maintenance of trans, and distribution mains	A		\vdash			-	
54	761	Maintenance of mains	+	В	H			<u> </u>	
55	762	Maintenance of fire mains	A	۲	\vdash		_		
56	763	Maintenance of services	TÀ	\vdash	\vdash		-		
57	763	Maintenance of other trans, and distribution plant	+	В	\dashv				
58	764	Maintenance of meters	T _A	۲	\dashv		_	-	
59	765	Maintenance of hydrants	$\frac{1}{A}$		\vdash				
60	766	Maintenance of miscellaneous plant	tÂ	\vdash	\dashv		-	-	
61		Total transmission and distribution expenses	+^	\vdash	-	5.262	7,894	(2,632)	

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		Account		Clas	ss	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	IA	В	С	(b)	(c)	
		V. CUSTOMER ACCOUNT EXPENSES	+	1-	Ĕ	(0)	(0)	(d)
		Operation Control of the Control of	+	╁	-			
	790	Transferred Customer Expenses	╁┈	╫	\vdash	(3,508,809)	(3,651,743)	142,934
62	771	Supervision	A	₽	\vdash	385,169	375,431	9,739
63	771	Superv., meter read., other customer acct expenses	† <u>^</u>	1-	С	000,100	373,431	9,109
64	772	Meter reading expenses	A	В	Ť	425	150	275
65	773	Customer records and collection expenses	A	۲	H	2,491,255	2,746,043	(254,787)
66	773	Customer records and accounts expenses	+	В	\vdash	2,101,200	2,140,040	(204,707)
67	774	Miscellaneous customer accounts expenses	A	<u> </u>	\vdash	631,960	530,120	101,840
68	775	Uncollectible accounts	A	В	С		- 000,120	101,040
69		Total customer account expenses	+ ' '	 -	Ť	0	0	(0)
		VI. SALES EXPENSES	╅	┢			U .	(0)
		Operation	+	┼				
70	781	Supervision	A	В	\vdash			-
71	781	Sales expenses	 	۲-	С			-
72	782	Demonstrating and selling expenses	Α	┢╌	-	1,254	_	1,254
73	783	Advertising expenses	A	-		17,589	11,027	6,562
74	784	Miscellaneous sales expenses	A	-		11,509	11,027	0,302
75	785	Merchandising, jobbing and contract work	A	├		-	-	-
76		Total sales expenses	1	┢	-	18,844	11,027	7,816
		VII. ADMINISTRATIVE AND GENERAL EXPENSES	+	├─		10,044	11,02.7	7,010
		Operation Operation	╫	├				
	790	Allocation of A&G Expenses	╁	├──		(50,582,720)	(44,392,732)	(6,189,988)
77	791	Administrative and general salaries	A	В	С	12,219,906	11,743,880	476,026
78	792	Office supplies and other expenses	A	В		1,745,188	2,158,278	(413,090)
79	793	Property insurance	A	۲	~	328,368	365,368	(37,000)
80	793	Property insurance, injuries and damages	1	В	Ç	320,300	303,306	(37,000)
81	794	Injuries and damages	Α	۲	Ĭ	2,143,240	1,292,827	850,413
82	795	Employees' pensions and benefits	A	В	С	10,909,973	11,506,063	(596,091)
83	796	Franchise requirements	A	В	č	65,793	55,161	10,633
84	797	Regulatory commission expenses	A	В		563,855	686,061	(122,206)
85	798	Outside services employed	A	۲	Ŭ	13,560,685	9,307,507	4,253,177
86	798	Miscellaneous other general expenses	╁	В		10,000,000	3,307,1007	4,233,177
87	798	Miscellaneous other general operation expenses	${\dagger}$	Ť	С			
88	799	Miscellaneous general expenses	A	\vdash	Ť	2,231,302	2,175,801	55,501
		Maintenance	Ť	┢		2,201,002	2,110,001	30,001
89	805	Maintenance of general plant	Α	В	c	2,150,040	1,869,507	280,533
90		Total administrative and general expenses	广	<u> </u>	Ť	(4,664,371)	(3,232,279)	(1,432,093)
		VIII. MISCELLANEOUS	╫	\vdash	\vdash	(.,007,011/	(0,202,210)	(1,402,033)
91	811	Rents	Α	R	С	339,476	378,633	/20 450)
92	812	Administrative expenses transferred - Credit	A			(1,905,233)	(1,273,656)	(39,158)
93	813	Duplicate charges - Credit	A		C	(1,505,233)	(1,2/3,000)	(631,577)
94	010	Total miscellaneous	Ι^	12	~	(1,565,757)	(895,023)	- /670 704\
95		Total operating expenses	-			···		(670,734)
30		rotal operating expenses	<u>L</u>	L	L	(6,206,023)	(4,108,215)	(2,097,808)

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	183,562	183,562			
2	State income taxes	-			-	
3	Payroll taxes	1,125,992	1,125,992			
4	Other state and local taxes	7,192	7,192			
5	Other federal taxes	-	-			
6	Federal income tax	-	-		-	
7	Groundwater assessments	-	-			
	Total	1,316,746	1,316,746		_	

SCHEDULE D-1 Sources of Supply and Water Developed									
Line No.	ST	FLOW IN .		(Unit) ²					
1 2 3	Diverted Into ¹	From Stream or Creek (Name)	Location of Diversion Point	Priority Claim	Priority Right		sions Min	Diverted	Remarks
<u>4</u> 5		irame) Viit	Claim	Capacity	Max	101111	(Unit) ²	"None"
6 7 8		WELL	<u> </u>						
9 10 11	At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water		ping acity _{Unit)²}	Annual Quantities Pumped (Unit) ²	Remarks
13 14 15	"None"								
16 17 18	TUNNELS			FLOW IN(Unit) ²			Annual Quantities	Remarks	
19 20 21	Designation	Location	Number	Maxin	num	Minir	num	Used (Unit) ²	
22 23 24									
26 27 28	Purchased Water for Resale								
29 30 31 32	Purchased from Annual quantities purchased (Unit chosen) 2 "None"								

¹ State ditch, pipe line, reservoir, etc., with name, if any.

		S	CHEDULE D-2						
	Description of Storage Facilities								
Line No.	Туре	Number	Combined Capacity (Gallons or Acre Feet)	Remarks					
1 2	Collecting Reservoirs Concrete			"None"					
3	Earth								
4	Wood								
	B. Distribution Reservoirs								
6 7	Concrete Earth								
8	Wood								
9	C. Tanks								
10	Concrete								
11	Earth								
12	Wood								
13	Steel								
	Total								

² 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.

3 Average depth to water surface below ground surface.

	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	B										
<u>No.</u> 1	Description Ditch		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100	
2	Flume										
3	Lined conduit										
4											
5		Total									
	A 1	. I			f *4 * nn			248 44			
	A. Length of Dito		nes and L ies in Cubic						Continue	(1)	
Line			101 to	201 to	301 to	401 to	501 to	751 to	Over	Total	
No.	Description		200	300	400	500	750	1000	1000	All Lengths	
6	Ditch										
7	Flume										
8	Lines conduit		<u> </u>								
10		Total									
10		1 Otal				<u> </u>					
	B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping										
Line				_	_						
	Description		1	2	3	4	5	6	8	10	
11 12	Cast Iron Cement Lined Steel		-	-		-	-		<u> </u>	-	
13	Concrete				-	-	-	-		-	
14	Copper				-		-		-	-	
15	Steel		-			_		-			
16	Asbestos Cement		-	-		-	-	-		_	
17	Ductile Iron		-	-	-	-	-		-	-	
18	HDPE		-		-	-	-	-	-	-	
19	PVC			-	-	-	-	-	-	-	
20											
21		77-1-1									
22		Total	-	-	-	-		-	<u>.</u>	-	
	B. Footages of P	ipe by Ins	side Diam	eters in In	iches - No	t Includir	ıg Service	Piping (0	Continued	i)	
Lina									Sizes		
Line	Description	10	1.1	16	10	20	34	20/20	<u> </u>	Total	
23	Cast Iron	12	14	16	18	20	24	22/30		All Sizes	
24	Cast Iron Cement Lined Steel	-	-		<u>-</u>	-	_	-		-	
25	Concrete	-	-	-	-	-	-			-	
26	Copper	-					-			-	
27	Steel	-	-		-	_	-	_		-	
28	Asbestos Cement	-	-	-	-	<u>.</u>				_	
29	Ductile Iron	-	-	-	-	-	-	-		-	
30	HDPE	-	-	-	-	-	-	-		-	
31	PVC	-	-	-			•	-		-	
32										-	
33										_	
34	Total	-	-	-	_	-	-	-		-	

SCHEDULE D-4									
Number of Active Service Connections									
	Metered	- Dec 31	Flat Rate	- Dec 31					
Classification	Prior Year	Current Year	Prior Year	Current Year					
Residential	-	-	-	_					
Commercial (including domestic)	-	-	-	_					
Industrial	-	-	-	_					
Public authorities	-	-	-	-					
Irrigation	-	-	-	_					
Other	-	-	-	_					
Contract									
Subtotal	-	-	-	-					
Private fire connections	•	-	- 1	-					
Public fire hydrants	-		-						
Total		-		<u> </u>					

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

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

			SCHE	DULE D-7	•			
Wat	er delivered to	Metered Custon	ners by Months	and Years in _	CCF	(Unit Cl	nosen) ¹	
Classification								
of Service	January	February	March	April	May	June	July	Subtotal
Residential and Commercial	-	- 1	-	-	-	-		
ndustrial	-		-	-	-	-	-	-
Public authorities	-	-	+	-	-	+	- "	-
Irrigation	-	-	-	*	-	-		-
Other	-		-	-	~	-	-	-
Contract	- 1	- [-	- 1	*	- "	-
Total	- 1	,			- 1		- 1	
Classification								
of Service	August	September	October	November	December	Subtotal	Total Current Year	Total Prior Year
of Service Residential and Commercial	August -	September -	October	November -	December	Subtotal	Total Current Year	Total Prior Year
Residential and Commercial		September -					Current Year	
Residential and Commercial Industrial	-	September			-	+	Current Year	
	-	-	-	-		-	Current Year - -	
Residential and Commercial Industrial Public authorities	-	-	-			-	Current Year	
Residential and Commercial ndustrial Public authorities Imgalion Differ Contract	-		-	- - -	- - -		Current Year	
Residential and Commercial Industrial Public authorities Imgation Other	-			-			Current Year	
Residential and Commercial Industrial Public authorities Infragation Other Contract			-	-	- - - - - -	-	Current Year	

Page 15 of 18 General Office 2016

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	\$ (17,054)
100.3	Construction Work in Progress	\$ 1,584,073
241	Advances for Construction	\$ 294,057
265	Contributions in Aid of Construction	\$ (75,954)

DECLARATION (PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING) Gladys Farrow Name of District Manager or Equivalent (Please Print) I, the undersigned of General Office District Name of District lof Golden State Water Company Name of Utility 630 East Foothill Blvd., San Dimas, CA 91773 at 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, 2016, through December 31, 2016. Vice President - Finance, Treasurer and Assistant Secretary Title (Please Print) 909 394-3600 April 28, 2017 Telephone Number Date

INDEX

	PAGE
Acres Irrigated	15
Advances for construction	16
Construction work in progress	16
Contributions in aid of construction	16
Depreciation and amortization reserves	5
Materials and supplies on hand	16
Meters and services on pipe system	14
Operating expenses	8-10
Operating revenues	7
Population served	15
Rate Base	4
Service connections, active	14
Signature	17
Source of supply and water developed	12
Storage facilities	12
Taxes	11
Transmission and distribution facilities	13
Utility plant in service	2-3

SCHEDULE A-1a Utility Plant in Service

			Balance Beginning	Additions During	Retirements During	Other Debits or	Balance End
Line		Title of Account	of Year	Year	Year	(Credits)	of Year
No.	Acct	(a)	(b)	(c)	(d)	(e)	(f)
		I. INTANGIBLE PLANT		*************************************			.,
1	301	Organization	-	-	- 1	-	_
2	302	Franchises and Consents (Schedule A-1b)	-	_	- 1	-	-
3	303	Other Intangible Plant	_	-	-	-	-
4		Total intangible plant	*	*	-	M	_
		II. LANDED CAPITAL		<u> </u>			
5	306	Land and Land Rights	-	_	- 1	-	-
		Total Landed Capital		-	-	-	
		III. SOURCE OF SUPPLY PLANT					
6	311	Structures and Improvements				_	
7	312	Collecting and Impounding Reservoirs	132,762	24,332	(12,579)		144,515
8	313	Lake, River and Other Intakes	-	Z-7,00Z	(12,573)		144,010
9	314	Springs and Tunnels	_	-	-	-	_
10	315	Wells		_	_	_	<u></u>
11	316	Supply Mains	-	-	-	-	-
12	317	Other Source of Supply Plant	-	_	-	-	_
13		Total source of supply plant	132,762	24,332	(12,579)	-	144,515
		IV. PUMPING PLANT					
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		Total pumping plant	6,981	-	-	-	6,981
		V. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-	_	 		-
21	332	Water Treatment Equipment	_	-		_	
22		Total water treatment plant	-		1 -	-	-

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

Line		Title of Account	Balance Beginning of Year	Additions During Year	Retirements During During Year	Other Debits or (Credits)	Balance End of Year
No.	Acct	(a)	(b)	(c)	(d)	(Credits)	rear (f)
		VI. TRANSMISSION AND DIST. PLANT		\-\/	(~)	(4)	(1)
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		Total transmission and distribution plant	-		-	-	-
		VII. GENERAL PLANT					
33	371	Structures and improvements	35,366	_		_	35,366
34	372	Office furniture and equipment	244,217	6,726	(8,554)	_	242,389
35	373	Transportation equipment	303,696	35,364	(31,567)	-	307,493
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	108,393	<u></u>		_	108,393
41	379	Other general plant	14,763	-	_	<u>.</u>	14,763
42		Total general plant	707,190	42,090	(40,121)	-	709,159
		VIII. UNDISTRIBUTED ITEMS					
43	390	Other tangible property		-		•	-
44	391	Utility plant purchased	-	-	-	-	-
45	392	Utility plant sold	-	-	-	-	-
46		Total undistributed items	-	-	-	-	
47		Total utility plant in service	846,933	66,422	(52,700)	-	860,655

	SCHEDULE A- Account 302 - Franchises		ts		
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 ¹ (e)
1					
2	None				
3					
4					
5	Total				

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

Page 2 of 10

SCHEDULE A-1c DISTRICT RATE BASE AND WORKING CASH

Line		Title of Account	Balance 12/31/2016	Balance 1/1/2016
No.	Acct.	(a)	(c)	(d)
		RATE BASE	(9)	(4)
1		Utility Plant		
2		Plant in Service	716,142	714,173
3		Construction Work in Progress	7,293	1,951
4		General Office Prorate		-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	723,436	716,124
6		Less Accumulated Depreciation		
7		Plant in Service	452,880	460,916
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	452,880	460,916
10		Less Other Reserves		
11		Deferred Income Taxes	82,429	82,853
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	51	5
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	82,479	82,903
15		Less Adjustments		
16		Contributions in Aid of Construction	_	<u> </u>
17		Advances for Construction	2,672	2,672
18		Other		-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	2,672	2,672
20		Add Materials and Supplies	(58,220)	(59,965
21		Add Working Cash (=Line 34)		-
		Add General Office, Rgions, District office, CSA allocation	(127,185)	(109,668
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	0	1

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

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 Account 250 Account 251 Account 252 Account 253 Limited-Term Utility Plant Acquisition Utility Utility Other Line Plant ltem Investments Adjustments Property No. (a) (b) (c) (d) (e) 1 Balance in reserves at beginning of year 474,391 36,018 -2 Credits to reserves during year 3 (a) Charged to Account 503, 504, 505 9,391 4 (b) Charged to Account 265 5 (c) Charged to Clearing Accounts 14,657 6 (d) Salvage recovered 7 (e) All other credits^{1/} _ 8 Total credits 24,048 _ -9 Deduct: Debits to reserves during year 10 (a) Book cost of property retired 40,121 11 (b) Cost of removal (c) All other debits_1/ 12 --13 Total debits 40,121 14 Balance in reserve at end of year 458,318 36,018 15 State method of determining depreciation charges. Composite Rate 16 17 Report the depreciation claimed in your Federal Income Tax Return for the year - \$ 18 NOT AVAILABLE BY DISTRICT 19 17 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)

L							
				Credits to	Debits to	Salvage	
				Reserve	Reserves	and	
l i			Balance	During	During Year	Cost of	Balance
			Beginning	Year	Excluding	Removal	End
1:		DEDDEOM DE E DI ANT	of	Excluding	Cost	Net	of
Line No.	Acct.	DEPRECIABLE PLANT	Year	Salvage	Removal	(Dr.) or Cr.	Year
140.	Acci.	(a) i. SOURCE OF SUPPLY PLANT	(b)	(c)	(d)	(e)	(f)
1	311	I. SOURCE OF SUPPLY PLANT Structures and improvements					
2	312	Collecting and impounding reservoirs	(49,491)	8,037		-	(41,454)
3	313	Lake, river and other intakes	(45,451)	-	-		(41,434
4	314	Springs and tunnels	-	-		-	
5	315	Wells		_	-	-	_
6	316	Supply mains	-	-		-	_
7	317	Other source of supply plant	-	-	-	-	-
8		Total source of supply plant	(49,491)	8,037	-	•	(41,454
			·				
		II. PUMPING PLANT					
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	(2,242)	(281)	-	_	(2,523)
14		Total pumping plant	(2,242)	(281)	-	<u>.</u>	(2,523)
		IN MATER TREATMENT DI ANT					
15	224	III. WATER TREATMENT PLANT					
16	331 332	Structures and improvements Water treatment equipment		-	-		-
17	332	Total water treatment plant	-	-	-	**	-
		Total water treatment plant				-	<u> </u>
		IV. TRANSMISSION AND DISTRIBUTION PLANT					
10	341					*	<u> </u>
18		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		Total trans, and distribution plant	-		-	-	-
		*					
		V. GENERAL PLANT					
28	371	Structures and improvements	(17,365)	(74)			/47 /00
					0.574	-	(17,439)
29	372	Office furniture and equipment	(175,857)	(8,579)	8,554	-	(175,882
30	373	Transportation equipment	(186,437)	(14,657)	31,567	-	(169,527
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	(37,536)	(7,673)	-	+	(45,209)
36	379	Other general plant	(4,553)	(821)	-	-	(5,374
37	390	Other tangible property	-	-	-		-
38	391	Water plant purchased	_	-	-		
39	031	Total general plant			40,121		
			(422,658)	(31,804)		-	(414,341)
40	l	TOTAL	(474,391)	(24,048)	40,121	-	(458,318

Page 5 of 10 Region I 2016

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		I. WATER SERVICE REVENUES			
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	-	<u>-</u>	-
11		Sub-total		-	-
12	603	Sales to irrigation customers			
13		603.1 Metered sales	<u>-</u>	-	1
14		603.2 Unmetered sales	_	_	•
15		Sub-total	-	_	-
16	604	Private fire protection service	_	10.	-
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	_	-	-
19	607	Sales to governmental agencies by contracts	_	<u>-</u>	_
20	608	Interdepartmental sales	_	_	_
21	609	Other sales or service	<u>.</u>	_	-
22	·····	Sub-total			*
23		Total water service revenues	_	····	•
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	_		~
26	612	Rent from water property	-	<u>.</u>	-
27	613	Interdepartmental rents	-	_	_
28	614	Other water revenues	-	_	_
29		Total other water revenues	_	-	-
30	501	Total operating revenues	-	•	<u>bir</u>

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

l in a		A 1		Clas	ss	Amount Current	Amount Preceding	Net Change During Year Show Decrease
Line No.	A	Account	١,	В	ا ا	Year	Year	in (Parenthesis)
NO.	Acct.	I. SOURCE OF SUPPLY EXPENSE	Α	В	С	(b)	(c)	(d)
		Operation	_		\vdash			
1	701	Operation Supervision and engineering	A	В	 	_		
2	701	Operation supervision, labor and expenses	1^	<u> </u>	С			-
3	702	Operation labor and expenses	Α	В	-	-		
4	703	Miscellaneous expenses	A	<u> </u>	⊢		-	-
5	704	Purchased water including supply balancing account	$\frac{1}{A}$	В	С		-	<u> </u>
	704	1-dichased water including supply balancing account	+	B	۲			-
		Maintenance	-	ļ				
6	706	Maintenance supervision and engineering	А	В		2,386	1,898	489
7	706	Maintenance of structures and facilities			С		.,	
8	707	Maintenance of structures and improvements	Α	В		_	_	-
9	708	Maintenance of collect and impound reservoirs	Α				_	•
10	708	Maintenance of source of supply facilities		В				
11	709	Maintenance of lake, river and other intakes	Α				-	
12	710	Maintenance of springs and tunnels	Α			•	-	
13	711	Maintenance of wells	Α			-	_	-
14	712	Maintenance of supply mains	Α				<u> </u>	-
15	713	Maintenance of other source of supply plant	A	В		-	•	-
16		Total source of supply expense				2,386	1,898	489
		II. PUMPING EXPENSES						
		Operation						
17	721	Operation supervision and engineering	A	В		-	_	-
18	721	Operation supervision labor and expense	$\neg \vdash$		С			
19	722	Power production labor and expense	Α			-		-
20	722	Power production labor, expenses and fuel		В				
21	723	Fuel for power production	Α			-		_
	724	Pumping labor and expenses	Α	В		-	37	(37)
22	725	Miscellaneous expenses	Α			368	1,121	(753)
23	726	Fuel or power purchased for pumping	Α	В	С	-	-	-
		Maintenance						
24	729	Maintenance supervision and engineering	Α	В		-	-	-
25	729	Maintenance of structures and equipment			С			
26	730	Maintenance of structures and improvements	Α	В		-	-	-
27	731	Maintenance of power production equipment	Α	В		-		-
28	732	Maintenance of pumping equipment	Α	В		0	414	(413)
29	733	Maintenance of other pumping plant	Α	В		-	_	-
30		Total pumping expenses				368	1,571	(1,203)

Page 7 of 10 Region I 2016

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		Account	(Clas	ss	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	A	В	c	(b)	(c)	(d)
7.0.		III. WATER TREATMENT EXPENSES	┿	Ë	Ť	(2)	10/	(α)
		Operation	+-					
31	741	Operation supervision and engineering	IA	В			-	_
32	741	Operation supervision, labor and expenses	+	<u> </u>	С			
33	742	Operation labor and expenses	A		Ť	1,632	28	1,604
34	743	Miscellaneous expenses	A	В		-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
35	744	Chemicals and filtering materials	A	В			_	_
		Maintenance	+					
36	746	Maintenance supervision and engineering	A	В		15,810	15,922	(112)
37	746	Maintenance of structures and equipment	_	Ē	С			(- 1 - 2
38	747	Maintenance of structures and improvements	A	В			-	-
39	748	Maintenance of water treatment equipment	A	В		_	485	(485)
40		Total water treatment expenses	+		Н	17,443	16,436	1,007
		IV. TRANS, AND DIST, EXPENSES						
		Operation	_	 				
41	751	Operation supervision and engineering	A	В		84	2,348	(2,264)
42	751	Operation supervision, labor and expenses	- ^ · ·	Ť	С			(2,201)
43	752	Storage facilities expenses	T _A		Ť	_	-	_
44	752	Operation labor and expenses	╁	В	Н			
45	753	Transmission and distribution lines expenses	\top_{A}	Ť	Н	506	=	506
46	754	Meter expenses	TÀ	┢		-	-	
47	755	Customer installations expenses	A	-	Н		_	
48	756	Miscellaneous expenses	A			181	579	(397)
		Maintenance	T	<u> </u>				(00.1)
49	758	Maintenance supervision and engineering	TA	В		_		-
50	758	Maintenance of structures and plant	+	_	С			
51	759	Maintenance of structures and improvements	IA	В	-		_	-
52	760	Maintenance of reservoirs and tanks	A	В		-		-
53	761	Maintenance of trans, and distribution mains	A	<u> </u>		-	-	-
54	761	Maintenance of mains		В	П			
55	762	Maintenance of fire mains	A				_	-
56	763	Maintenance of services	A		П	-		-
57	763	Maintenance of other trans, and distribution plant		В				
58	764	Maintenance of meters	A			_	_	-
59	765	Maintenance of hydrants	A			_	_	-
60	766	Maintenance of miscellaneous plant	IA				_	-
61		Total transmission and distribution expenses	1			771	2,927	(2,156)

Page 8 of 10 Region I 2016

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		Account	(Clas	s	Amount Current	Amount Preceding	Net Change During Year Show Decrease
No.	Acct.	Account	_	_	С	Year	Year	in (Parenthesis)
NO.	ACCI.	(a) V. CUSTOMER ACCOUNT EXPENSES	A	-	-	(b)	(c)	(d)
		Operation	-	<u> </u>	Н			
	790	Transferred Customer Expenses	+		Н	(888)	(715)	(173)
62	771	Supervision	A	В	Н	(000)	(713)	(173)
63	771	Superv., meter read., other customer acct expenses	╀	۲	С			-
64	772	Meter reading expenses	A	В	H	888		888
65	773	Customer records and collection expenses	A	۳	\vdash		715	(715)
66	773	Customer records and accounts expenses	1	В	Н		713	(713)
67	774	Miscellaneous customer accounts expenses	A	٦	-		=	<u>.</u>
68	775	Uncollectible accounts	A	В	С		-	
69	7,0	Total customer account expenses	1	-	۱ŭ	(0)	0	(0)
		VI. SALES EXPENSES	+				<u> </u>	(0)
		Operation	-	 	Н			
70	781	Supervision	A	В	\vdash		-	
71	781	Sales expenses	1	۲	С			
72	782	Demonstrating and selling expenses	TA		H	_	150	(150)
73	783	Advertising expenses	A	ļ		953	- 100	953
74	784	Miscellaneous sales expenses	A	-	-		-	933
75	785	Merchandising, jobbing and contract work	A	┝		-	-	··
76		Total sales expenses	 	一	Н	953	150	803
		VII. ADMINISTRATIVE AND GENERAL EXPENSES	\vdash	\vdash	Н			
		Operation	+					
	790	Allocation of A&G Expenses	\mathbf{t}	_		(1,331,744)	(1,461,077)	129,334
77	791	Administrative and general salaries	Α	В	С	703,791	775,891	(72,101)
78	792	Office supplies and other expenses	A	В	Ċ	82,752	88,752	(6,000)
79	793	Property insurance	A					- (0,000)
80	793	Property insurance, injuries and damages		В	С			
81	794	Injuries and damages	Α			14,025	17,373	(3,348)
82	795	Employees' pensions and benefits	Α	В	С	363,620	406,429	(42,809)
83	796	Franchise requirements	Α		С	7,595	8,731	(1,136)
84	797	Regulatory commission expenses	Α	В	С	-	-	-
85	798	Outside services employed	Α			3,178	3,841	(663)
86	798	Miscellaneous other general expenses		В				
87	798	Miscellaneous other general operation expenses			С			
88	799	Miscellaneous general expenses	Α			1,878	3,817	(1,939)
		Maintenance	T				-	_
89	805	Maintenance of general plant	Α	В	С	949	159	790
90		Total administrative and general expenses				(153,957)	(156,085)	2,128
		VIII. MISCELLANEOUS						
91	811	Rents	Α	В	С	53,082	51,783	1,299
92	812	Administrative expenses transferred - Credit	Α		С	-	-	-
93	813	Duplicate charges - Credit	Α	В	С	-	-	
94		Total miscellaneous	Γ	<u> </u>		53,082	51,783	1,299
95		Total operating expenses	T			(78,953)	(81,320)	2,367

Page 9 of 10 Region I 2016

SCHEDULE B-4 Taxes Charged During Year Total Taxes Kind of Tax Charged Water Non-Utility Deferred -water (See system support for instructions) Line (Account 321) **During Year** (Account 507) (Account 507) Capitalized No. (a) (b) (c) (d) (e -i) (f) 1 Taxes on real and personal property 1,361 1,361 2 State income taxes 3 Payroll taxes 60,064 60,064 Other state and local taxes 100 100 5 Other federal taxes -6 Federal income tax 7 Groundwater assessments 61,525 Total 61,525

SCHEDULE A-1a Utility Plant in Service

			Balance	Additions	Retirements	Other	Balance
			Beginning	During	During	Debits or	End
Line		Title of Account	of Year	Year	Year	(Credits)	of Year
No.	Acct	(a)	(b)	(c)	(d)	(e)	(f)
		I. INTANGIBLE PLANT					
1	301	Organization	-	-	_	-	-
2	302	Franchises and Consents (Schedule A-1b)	_	-	-	_	-
3	303	Other Intangible Plant	2,064,794	54,086	-	-	2,118,880
4		Total intangible plant	2,064,794	54,086	-	-	2,118,880
		II. LANDED CAPITAL					
5	306	Land and Land Rights	925,935	-	_	-	925,935
		Total Landed Capital	925,935	-	-	=	925,935
		III. SOURCE OF SUPPLY PLANT					
6	311	Structures and Improvements					
7	312	Collecting and Impounding Reservoirs	340,295	48,664	(16,678)		372,281
8	313	Lake, River and Other Intakes	- 040,200	70,004	(10,070)		372,201
9	314	Springs and Tunnels	_	-	-		
10	315	Wells	-			-	_
11	316	Supply Mains	-	_		_	-
12	317	Other Source of Supply Plant	-	-	-	_	-
13		Total source of supply plant	340,295	48,664	(16,678)	-	372,281
		IV. PUMPING PLANT					
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		Total pumping plant	23,334	-	•	н	23,334
		V. WATER TREATMENT PLANT					
20	331	Structures and Improvements	6,473	-	-	_	6,473
21	332	Water Treatment Equipment	95,238		-		95,238
22		Total water treatment plant	101,711	-		•	101,711

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

			Balance Beginning	Additions During	Retirements During	Other Debits or	Balance End of
Line		Title of Account	of Year	Year	During Year	(Credits)	Year
No.	Acct	(a)	(b)	(c)	(d)	(e)	(f)
		VI. TRANSMISSION AND DIST. PLANT					
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	-	-	_	- T	-
31	349	Other transmission and distribution plant	-	-	-	-	-
32		Total transmission and distribution plant	111,232	-	(111,232)	*	-
		VII. GENERAL PLANT					
33	371	Structures and improvements	855,747	•	-	(137,337)	718,410
34	372	Office furniture and equipment	1,705,351	34,839	(407,730)	(384,725)	947,735
35	373	Transportation equipment	2,044,990	29,665	(143,279)	808,576	2,739,952
36	374	Stores equipment	-	-	_		-
37	375	Laboratory equipment	1,102	-	_		1,102
38	376	Communication equipment	66,410	-	(3,179)	(27,629)	35,602
39	377	Power operated equipment	646,349	-	-	(35,527)	610,822
40	378	Tools, shop and garage equipment	705,498	34,830	(68,767)	(152,192)	519,369
41	379	Other general plant	253,665	107,514	(11,557)	(69,111)	280,511
42		Total general plant	6,279,112	206,848	(634,512)	2,055	5,853,503
		VIII. UNDISTRIBUTED ITEMS					
43	390	Other tangible property	-	_	-	-	_
44	391	Utility plant purchased	63,347	-	-	-	63,347
45	392	Utility plant sold	-	-	-	-	,-
46		Total undistributed items	63,347	-	-	-	63,347
47		Total utility plant in service	9,909,760	309,598	(762,422)	2,055	9,458,991

	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 ¹ (e)		
1					†		
2	None						
3							
4							
5	Total						

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

Page 2 of 10

SCHEDULE A-1c DISTRICT RATE BASE AND WORKING CASH

Line		Title of Account	Balance 12/31/2016	Balance 1/1/2016
No.	Acct.	(a)	(c)	(d)
	7.1001.	RATE BASE	(0)	(u)
1		Utility Plant		
2		Plant in Service	9,086,710	9,569,463
3		Construction Work in Progress	83,796	43,497
4		General Office Prorate		-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	9,170,506	9,612,960
6		Less Accumulated Depreciation		
7		Plant in Service	5,386,862	5,693,737
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)	5,386,862	5,693,737
10		Less Other Reserves		
11		Deferred Income Taxes	250,447	409,493
12		Deferred Investment Tax Credit	-	
13		Other Reserves	(2,548)	(2,548
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	247,900	406,946
15		Less Adjustments		····
16		Contributions in Aid of Construction	16,749	16.991
17		Advances for Construction	3,824	3,824
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	20,574	20,816
20		Add Materials and Supplies	(16,707)	96,601
21		Add Working Cash (=Line 34)		
		Add General Office, Rgions, District office, CSA allocation	(3,498,464)	(3,588,063
22		TOTAL DISTRICT RATE BASE	(0,100,104)	(0,000,000
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	0	(1

	Working Cash	
24	Determination of Operational Cash Requirement	
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 Account 250 Account 251 Account 252 Account 253 Limited-Term Utility Plant Utility Utility Acquisition Other Line Investments Item Plant Adjustments Property No. (a) (b) (c) (d) (e) 1 Balance in reserves at beginning of year 3,983,809 1,846,731 2 Credits to reserves during year 3 (a) Charged to Account 503, 504, 505 279,132 29,849 4 (b) Charged to Account 265 242 5 (c) Charged to Clearing Accounts (58,937)_ 6 (d) Salvage recovered 11,229 7 (e) All other credits1/ 98,128 8 **Total credits** 329,794 29,849 9 Deduct: Debits to reserves during year 10 (a) Book cost of property retired 745,743 11 (b) Cost of removal (c) All other debits_1/ 12 13 **Total debits** 745,743 Balance in reserve at end of year 14 3,567,860 1,876,580 _ 15 State method of determining depreciation charges. Composite Rate 16 17 18 Report the depreciation claimed in your Federal Income Tax Return for the year - \$ **NOT AVAILABLE BY DISTRICT** 11 General reclassifications and rate base adjustments 19 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)

				Credits to	Debits to	Columns	
				Reserve	Reserves	Salvage and	
			Balance	During	During Year	Cost of	Balance
			Beginning	Year	Excluding	Removal	End
			of	Excluding	Cost	Net	of
Line		DEPRECIABLE PLANT	Year	Salvage	Removal	(Dr.) or Cr.	Year
No.	Acct.	(a)	(b)	(c)	(d)	(e)	(f)
		I. SOURCE OF SUPPLY PLANT		` '		\-/	
1	311	Structures and improvements	-	-	-		
2	312	Collecting and impounding reservoirs	(23,890)	(33,002)	-		(56,892
3	313	Lake, river and other intakes	-	_	-		_
4	314	Springs and tunnels	-	-	-		
5	315	Wells	-	*	-		
6 7	316 317	Supply mains	-	-	-	<u> </u>	
8	317	Other source of supply plant Total source of supply plant	(23,890)	(33,002)	-		- (50.000
<u> </u>		Total source of supply plant	(23,630)	(33,002)			(56,892
		II. PUMPING PLANT					
9	321	Structures and improvements	(5,925)	(679)		-	(6,604
10	322	Boiler plant equipment	7-1/	- \		-	10,00%
11	323	Other power production equipment		-	·····	-	-
12	324	Pumping equipment	(4,892)	-	-	-	(4,892
13	325	Other pumping plant	-	-	-		
14		Total pumping plant	(10,817)	(679)	-	-	(11,496
		III. WATER TREATMENT PLANT					
15	331	Structures and improvements	(2,162)	(223)	-		(2,385
16 17	332	Water treatment equipment Total water treatment plant	(43,017) (45,179)	(3,686)	-		(46,703
17		total water treatment plant	(45,179)	(3,909)	-		(49,088
		IV. TRANSMISSION AND DISTRIBUTION PLANT					
18	341	Structures and improvements	_	-	_		
19	342	Reservoirs and tanks					
20	343	Transmission and distribution mains	(1,038)	-	354		
21	344			-		-	(684
		Fire mains	-	-	-		-
22	345	Services		-			-
23	346	Meters	(136,382)		111,232		(25,150
24	347	Meter installations	-	-	-		-
25	348	Hydrants	187		-		187
26	349	Other transmission and distribution plant	-	•	-		_
27		Total trans. and distribution plant	(137,233)		111,586		(25,647
					1		
		V. GENERAL PLANT					
28	371	Structures and improvements	(229,014)	(14,511)	37,678		(205,847
29	372	Office furniture and equipment	(1,325,030)	(74,663)	792,454		(607,239
30	373	Transportation equipment	(1,269,575)	(28,099)	(574,803)	(9,549)	(1,882,026
31	374	Stores equipment	-	-		<u> </u>	-
32	375	Laboratory equipment	-	-	-		
33	376	Communication equipment	(36,379)	(239)	23,899	-	(12,719
34	377	Power operated equipment	(420,664)	(8,340)	21,696	(1,680)	(408,988
35	378	Tools, shop and garage equipment	(395,920)	(49,320)	155,355		(289,885
36	379	Other general plant	(80,328)	(7,675)	79,750	_	(8,253
37	390	Other tangible property		-	-	-	-
38	391	Water plant purchased	(9,780)	-	-	- 1	(9,780
39		Total general plant	(3,766,690)	(182,847)	536,029	(11,229)	(3,424,737
40		TOTAL	(3,983,809)	(220,437)	647,615	(11,229)	(3,567,860

Page 5 of 10 Region II 2016

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		I. WATER SERVICE REVENUES			
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		-	PAS .
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	44	-	-
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		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	-	_	-
26	612	Rent from water property	-	_	-
27	613	Interdepartmental rents	_	_	1
28	614	Other water revenues	(16,800)	(22,516)	5,716
29		Total other water revenues	(16,800)	(22,516)	5,716
30	501	Total operating revenues	(16,800)	(22,516)	5,716

:			(Clas	iS.	Amount Current	Amount Preceding	Net Change During Year Show Decrease
Line		Account				Year	Year	in (Parenthesis)
No.	Acct.	(a)	Α	В	С	(b)	(c)	(d)
		I. SOURCE OF SUPPLY EXPENSE						
		Operation						
1	701	Operation supervision and engineering	Α	В		28,052	18,073	9,979
2	701	Operation supervision, labor and expenses			С			
3	702	Operation labor and expenses	Α	В		-	-	-
4	703	Miscellaneous expenses	Α	Г	П	-	-	-
5	704	Purchased water including supply balancing account	Α	B	С	-	-	
				Π	П			
		Maintenance						
6	706	Maintenance supervision and engineering	Α	В		-	-	-
7	706	Maintenance of structures and facilities			С			
8	707	Maintenance of structures and improvements	Α	В		-	-	-
9	708	Maintenance of collect and impound reservoirs	Α			_	_	
10	708	Maintenance of source of supply facilities		В				
11	709	Maintenance of lake, river and other intakes	Α			-	_	-
12	710	Maintenance of springs and tunnels	Α			-	_	-
13	711	Maintenance of wells	Α		_		229	(229)
14	712	Maintenance of supply mains	Α			-	_	
15	713	Maintenance of other source of supply plant	Α	В		-	-	-
16		Total source of supply expense				28,052	18,302	9,750
		II. PUMPING EXPENSES	1					
		Operation	1					
17	721	Operation supervision and engineering	Α	В		23,427	12,189	11,238
18	721	Operation supervision labor and expense			С			
19	722	Power production labor and expense	Α			-		-
20	722	Power production labor, expenses and fuel		В				
21	723	Fuel for power production	Α			-	_	-
	724	Pumping labor and expenses	Α	В		98,893	70,395	28,498
22	725	Miscellaneous expenses	Α			30,129	33,406	(3,277)
23	726	Fuel or power purchased for pumping	Α	В	С	-	_	-
		Maintenance	\top				······································	
24	729	Maintenance supervision and engineering	Α	В		-	_	-
25	729	Maintenance of structures and equipment		Г	С			
26	730	Maintenance of structures and improvements	Α	В		-		-
27	731	Maintenance of power production equipment	Α	В		-	-	-
28	732	Maintenance of pumping equipment	A	В		24,467	22,980	1,487
29	733	Maintenance of other pumping plant	A	В		-	-	-
30		Total pumping expenses	1	T		176,916	138,969	37,947

Line		Account	(Clas	ss	Amount Current Year (b)	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	A	В	c	(b)	(c)	(d)
		III. WATER TREATMENT EXPENSES						
		Operation						
31	741	Operation supervision and engineering	A	В		23,427	12,189	11,238
32	741	Operation supervision, labor and expenses	T		С			
33	742	Operation labor and expenses	Α			1,817	14,271	(12,454)
34	743	Miscellaneous expenses	A	В		3,754	20,695	(16,941)
35	744	Chemicals and filtering materials	A	В		1,666	5,480	(3,814)
		Maintenance	T					
36	746	Maintenance supervision and engineering	A	В		-	-	-
37	746	Maintenance of structures and equipment	T		Ç			
38	747	Maintenance of structures and improvements	A	В		-	1,057	(1,057)
39	748	Maintenance of water treatment equipment	A	В		1,323	607	715
40		Total water treatment expenses	\top		1	31,986	54,299	(22,313)
		IV. TRANS, AND DIST, EXPENSES						
		Operation						
41	751	Operation supervision and engineering	Α	В		32,883	28,376	4,507
42	751	Operation supervision, labor and expenses			Ç			, in the second
43	752	Storage facilities expenses	A			-		-
44	752	Operation labor and expenses		В				
45	753	Transmission and distribution lines expenses	Α			-	7,166	(7,166)
46	754	Meter expenses	A	П	П	_	-	_
47	755	Customer installations expenses	A	П	П	_	-	-
48	756	Miscellaneous expenses	A			6,043	5,473	570
		Maintenance						
49	758	Maintenance supervision and engineering	Α	В		-	-	-
50	758	Maintenance of structures and plant			С			
51	759	Maintenance of structures and improvements	Α	В		-	-	-
52	760	Maintenance of reservoirs and tanks	Α	В		-	-	•
53	761	Maintenance of trans. and distribution mains	Α			-	1,908	(1,908)
54	761	Maintenance of mains		В				
55	762	Maintenance of fire mains	Α			-	_	-
56	763	Maintenance of services	A			73	2,105	(2,032)
57	763	Maintenance of other trans. and distribution plant		В				
58	764	Maintenance of meters	A			-	-	-
59	765	Maintenance of hydrants	Α			-	480	(480)
60	766	Maintenance of miscellaneous plant	A		П		-	-
61		Total transmission and distribution expenses	Т		П	38,999	45,509	(6,510)

Line		Account	(Clas	ss	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	LA	В	cl	(b)	(c)	(d)
		V. CUSTOMER ACCOUNT EXPENSES	╁			(-/	(-/	(=)
		Operation	╁╾	┢				
	790	Transferred Customer Expenses	╁	\vdash		(1,679)	86,871	(88,549)
62	771	Supervision	ΪA	В	\Box	- (//5/5)	(87,024)	87,024
63	771	Superv., meter read., other customer acct expenses	 	Ī	c		(=:;==:)	
64	772	Meter reading expenses	TA	В		_	_	_
65	773	Customer records and collection expenses	A	Ē	\Box	1,679	153	1,525
66	773	Customer records and accounts expenses	1	В	\Box	.,		.,,
67	774	Miscellaneous customer accounts expenses	TA	Ī		-		_
68	775	Uncollectible accounts	A	В	С	-	_	_
69		Total customer account expenses	 	Ť	۱Ť	(0)	0	(0)
		VI. SALES EXPENSES	+-	┢		ν-/		\\\
		Operation Operation		┝	┢═┪			
70	781	Supervision	A	В				
71	781	Sales expenses	+^`	12	С			
72	782	Demonstrating and selling expenses	Α	╫	H	185,115	395,133	(210,019)
73	783	Advertising expenses	A	ļ		7,896	8,801	(904)
74	784	Miscellaneous sales expenses	A	├	\vdash	7,000	0,001	(304)
75	785	Merchandising, jobbing and contract work	$\frac{1}{A}$	┢	 			<u>-</u>
76	700	Total sales expenses	+~	-		193,011	403,934	(210,923)
,,,		VII. ADMINISTRATIVE AND GENERAL EXPENSES	╁	┢	├	100,011	400,004	(2.10,525)
		Operation	_	 	\vdash			
	790	Allocation of A&G Expenses	+-	-	-	(3,166,293)	(3,525,951)	359,657
77	791	Administrative and general salaries	TA	В	С	1,106,156	1,196,834	(90,679)
78	791	Office supplies and other expenses	 A	В		304,865	324,619	(19,754)
79	793	Property insurance	$\frac{1}{A}$	15	~	304,003	324,013	(10,704)
80	793	Property insurance, injuries and damages	+	В	С		_	-
81	794	Injuries and damages	A	۳	H	25,580	28,274	(2,694)
82	795	Employees' pensions and benefits	$\frac{1}{A}$	В	С	595,072	638,638	(43,566)
83	796	Franchise requirements	$\frac{1}{A}$	В		11,059	10,519	(43,300)
84	797	Regulatory commission expenses	A	В		11,008	10,518	340
85	798	Outside services employed	$\frac{1}{A}$	┞	H	87,900	50,444	37,456
86	798	Miscellaneous other general expenses	╁	В	\vdash	006,10	JU,444	31,430
87	798	Miscellaneous other general operation expenses	+	۲ <u>۳</u>	c			
88	799	Miscellaneous general expenses	A	┼	H	(14,794)	14,020	(28,814)
- 00	100	Maintenance	+	├	\vdash	(14,734)	14,020	(20,014)
89	805	Maintenance of general plant	+	В	С	34	150	(116)
90	000	Total administrative and general expenses	╁	۲-	H	(1,050,422)	(1,262,452)	212,031
-30			+-	├	╂	(1,000,422)	(1,202,402)	414,001
04	044	VIII. MISCELLANEOUS		l D		174 600	104 170	(C E 40)
91	811	Rents Administrative expenses transferred - Credit	A	В		174,633	181,179	(6,546)
92	812		A	В		-		
93	813	Duplicate charges - Credit	A	В	С	474.622		
94		Total miscellaneous		 	$\vdash \vdash$	174,633	181,179	(6,546)
95	<u> </u>	Total operating expenses	1		╙	(406,824)	(420,260)	13,436

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	11,415	11,415			
2	State income taxes	-	<u></u>		-	
3	Payroll taxes	105,813	105,813			
4	Other state and local taxes	18,209	18,209			
5	Other federal taxes	-				
6	Federal income tax				- :	
7	Groundwater assessments	-				
	Total	135,438	135,438		_	

SCHEDULE A-1a Utility Plant in Service

		1	T				
			Balance	Additions	Retirements	Other	Balance
l l			Beginning	During	During	Debits or	End
Line		Title of Account	of Year	Year	Year	(Credits)	of Year
No.	Acct	(a)	(b)	(c)	(d)	(e)	(f)
		I. INTANGIBLE PLANT					
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		Total intangible plant	589,819		-	-	589,819
		II. LANDED CAPITAL					
5	306	Land and Land Rights		4	_	-	
		Total Landed Capital	-	-	-	-	-
		III. SOURCE OF SUPPLY PLANT					
6	311	Structures and Improvements	_	-	-	-	
7	312	Collecting and Impounding Reservoirs	647,322	48,591		-	695,913
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		Total source of supply plant	647,322	48,591	-	=	695,913
		IV. PUMPING PLANT					
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		Total pumping plant	3,081	w	-	-	3,081
		V. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-	-	-	-	-
21	332	Water Treatment Equipment	-	-	-	-	_
22		Total water treatment plant	-	16		-	=

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

Line		Title of Account	Balance Beginning of Year	Additions During	Retirements During	Other Debits or	Balance End of
No.	Acct	(a)	(b)	Year (c)	During Year (d)	(Credits) (e)	Year (f)
	71001	VI. TRANSMISSION AND DIST. PLANT	(2)	(0)	(u)	(6)	(1)
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		Total transmission and distribution plant	151,776	-	-	-	151,776
		VII. GENERAL PLANT					
33	371	Structures and improvements	171,369	-	(9,861)	ŀ	161,508
34	372	Office furniture and equipment	502,610	69,090	(8,708)	-	562,992
35	373	Transportation equipment	1,191,847	43,383	(61,128)	20,232	1,194,334
36	374	Stores equipment	-	-	-	-	-
37	375	Laboratory equipment	1,263	-	-	-	1,263
38	376	Communication equipment	324,663	-	(10,000)	(13,200)	301,463
39	377	Power operated equipment	205,222	-	-	-	205,222
40	378	Tools, shop and garage equipment	293,632	14,706	(6,084)	66,028	368,282
41	379	Other general plant	292,757		_	-	292,757
42		Total general plant	2,983,363	127,179	(95,781)	73,060	3,087,821
		VIII. UNDISTRIBUTED ITEMS					
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		Total undistributed items	1,819,480	-	•	-	1,819,480
47		Total utility plant in service	6,194,841	175,770	(95,781)	73,060	6,347,890

	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 ¹ (e)						
1											
2	None										
3											
4											
5	Total										

¹ 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	م م	Title of Account	Balance 12/31/2016	Balance 1/1/2016
No.	Acct.	(a)	(c)	(d)
		RATE BASE		
<i>A</i>		I BULL DIA 4		
1		Utility Plant	5.054.070	5 5 47 50
2		Plant in Service	5,651,978	5,547,52
3 4		Construction Work in Progress General Office Prorate	49,554	19,74
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	E 704 E22	
<u> </u>		Total Gloss Fiant (-Line 2 + Line 3 + Line 4)	5,701,532	5,567,26
6		Less Accumulated Depreciation		
7		Plant in Service	4,033,096	4,159,70
8		General Office Prorate	4,033,090	4,103,70
9		Total Accumulated Depreciation (=Line 7 + Line 8)	4,033,096	4,159,70
9		Total Accumulated Depreciation (-Line 1) Line of	4,033,030	4,100,70
10		Less Other Reserves		
11		Deferred Income Taxes	144,916	126,23
12		Deferred Investment Tax Credit	144,310	120,20
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	144,916	126,23
		Tour Otto Trootros (Ellio TT - Ellio Ta - Ellio To)	177,010	120,20
15		Less Adjustments		
16		Contributions in Aid of Construction		
17		Advances for Construction	2,697	2,69
18		Other	2,007	2,00
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	2,697	2,69
			2,00.	2,00
20		Add Materials and Supplies	21,187	17,56
				7.,00
21		Add Working Cash (=Line 34)	_	-
		Add General Office, Rgions, District office, CSA allocation	(1,542,009)	(1,296,18
22		TOTAL DISTRICT RATE BASE	\(\frac{1}{2}\)	(11,1-
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	1	(
		Working Cash		
24		Determination of Operational Cash Requirement		
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)		
υ τ	<u> </u>	Operational Odos (Toquiroment (-Line 01 - Line 02 - Line 00)		
	l .	* 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** Account 250 Account 251 Account 252 Account 253 Limited-Term Utility Plant Utility Acquisition Utility Other Line Item Plant Adjustments Investments Property No. (a) (b) (d) (e) (c) 1 Balance in reserves at beginning of year 3,524,093 527,366 -2 Credits to reserves during year 3 (a) Charged to Account 503, 504, 505 216,603 13,638 -4 (b) Charged to Account 265 5 (c) Charged to Clearing Accounts 30,181 6 (d) Salvage recovered 7 (e) All other credits1/ 46,739 8 **Total credits** 13,638 293,523 Deduct: Debits to reserves during year 9 10 (a) Book cost of property retired 95,780 11 (b) Cost of removal 1,312 -(c) All other debits1/ 12 -_ 13 Total debits 97,092 14 Balance in reserve at end of year 3,720,524 541,004 _ 15 State method of determining depreciation charges. Composite Rate 16 17 18 Report the depreciation claimed in your Federal Income Tax Return for the year - \$ **NOT AVAILABLE BY DISTRICT** 19 17 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)

	· · · · · · · · · · · · · · · · · · ·			A (1)	B.1.4. G. 1		
				Credits to	Debits to	Salvage	
			Dalanaa	Reserve	Reserves	and	Balance
			Balance	During	During Year	Cost of	
			Beginning	Year	Excluding	Removal	End
Line		DEPRECIABLE PLANT	of Year	Excluding	Cost Removal	Net (Dr.) or Cr.	of Year
No.	Acct.	(a)	(b)	Salvage (c)	(d)	(DI.) OI CI. (e)	
INU.	7001.	I. SOURCE OF SUPPLY PLANT	(b)	(C)	(0)	(e)	<u>(f)</u>
1	311	Structures and improvements	-			-	
2	312	Collecting and impounding reservoirs	(107,169)	(121,262)		_	(228,431)
3	313	Lake, river and other intakes	-	-	*	-	-
4	314	Springs and tunnels	-	-	-	-	-
5	315	Weils	-	-	•	-	-
6	316	Supply mains	-	•			-
7	317	Other source of supply plant	-	-	•	-	-
8		Total source of supply plant	(107,169)	(121,262)		-	(228,431)
		II. DUMBING BLANT					
9	321	II. PUMPING PLANT Structures and improvements			_		
10	321	Structures and improvements Boiler plant equipment	-	<u>-</u>	-		-
11	323	Other power production equipment	-			-	-
12	324	Pumping equipment	-		-	_	
13	325	Other pumping plant	(1,131)	(119)	-	_	(1,250)
14		Total pumping plant	(1,131)	(119)	-		(1,250)
		III. WATER TREATMENT PLANT					
15	331	Structures and improvements	-	-			-
16	332	Water treatment equipment	-	-		•	-
17		Total water treatment plant		-	4	-	-
		IV. TRANSMISSION AND DISTRIBUTION PLANT					
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	-	-		1	_
25	348	Hydrants	-			-	-
26	349	Other transmission and distribution plant	(77,987)	(2,459)		1	(80,446)
27		Total trans, and distribution plant	(79,957)	(2,459)	_	_	(82,416)
				, , , , , , , , , , , , , , , , , , , ,			
		V. GENERAL PLANT					
28	371	Structures and improvements	(41,194)	(2,633)	9,861	-	(33,966)
29	372	Office furniture and equipment	(375,067)	(29,931)	8,708	1,312	(394,978)
30	373	Transportation equipment	(932,659)	(30,181)	40,895	1,312	(921,945)
31	374	Stores equipment	(502,005)	(50,161)	40,030	-	
32	375	Laboratory equipment	(1,938)				(1,938)
	376		· · · /	*	33 300		
33		Communication equipment Power operated equipment	(323,689)	- /4 999\	23,200	-	(300,489)
34	377		(88,506)	(1,888)	(00.000)	-	(90,394)
35	378	Tools, shop and garage equipment	(182,749)	(14,330)	(33,623)	- :	(230,702)
36	379	Other general plant	(8,968)	_	-	-	(6,968)
37	390	Other tangible property	(139)	(21)	-	•	(160)
38	391	Water plant purchased	(1,382,927)	(43,960)			(1,426,887)
39	ļ	Total general plant	(3,335,836)	(122,944)		1,312	(3,408,427)
40		TOTAL	(3,524,093)	(246,784)	49,041	1,312	(3,720,524)

Page 5 of 10 Region III 2016

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		I. WATER SERVICE REVENUES			
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	-	-	1
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	-	-	<u>-</u>
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		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	-	-	-
26	612	Rent from water property		-	_
27	613	Interdepartmental rents		-	_
28	614	Other water revenues	(235)	(2,277)	2,042
29		Total other water revenues	(235)	(2,277)	2,042
30	501	Total operating revenues	(235)	(2,277)	2,042

			(Clas	ss	Amount Current	Amount Preceding	Net Change During Year Show Decrease
Line		Account				Year	Year	in (Parenthesis)
No.	Acct.	(a)	Α	В	С	(b)	(c)	(d)
		I. SOURCE OF SUPPLY EXPENSE						
		Operation						
1	701	Operation supervision and engineering	Α	В		12,564	7,609	4,956
2	701	Operation supervision, labor and expenses			С			
3	702	Operation labor and expenses	Α	В		32	•	32
4	703	Miscellaneous expenses	Α			49,787	66,978	(17,191)
5	704	Purchased water including supply balancing account	Α	В	С	-	•	1
		Maintenance						
6	706	Maintenance supervision and engineering	Α	В		675	165	510
7	706	Maintenance of structures and facilities			С			
8	707	Maintenance of structures and improvements	Α	В		-	**	•
9	708	Maintenance of collect and impound reservoirs	Α			-		
10	708	Maintenance of source of supply facilities		В				
11	709	Maintenance of lake, river and other intakes	Α		П	-	-	-
12	710	Maintenance of springs and tunnels	Α		Π	-	_	-
13	711	Maintenance of wells	Α			161	176	(14)
14	712	Maintenance of supply mains	Α			-	_	_
15	713	Maintenance of other source of supply plant	Α	В		-	3,362	(3,362)
16		Total source of supply expense				63,220	78,289	(15,069)
		II. PUMPING EXPENSES						
		Operation						
17	721	Operation supervision and engineering	Α	В		12,384	6,959	5,425
18	721	Operation supervision labor and expense			С			
19	722	Power production labor and expense	Α			-	_	_
20	722	Power production labor, expenses and fuel		В				
21	723	Fuel for power production	Α			-	-	_
	724	Pumping labor and expenses	Α	В		11,920	20,972	(9,052)
22	725	Miscellaneous expenses	Α			31,488	10,417	21,071
23	726	Fuel or power purchased for pumping	Α	В	C		_	_
		Maintenance						
24	729	Maintenance supervision and engineering	Α	В		_	-	_
25	729	Maintenance of structures and equipment			С			
26	730	Maintenance of structures and improvements	Α	В		259	-	259
27	731	Maintenance of power production equipment	Α	В		-	_	-
28	732	Maintenance of pumping equipment	Α	В		31,288	36,126	(4,838)
29	733	Maintenance of other pumping plant	Α	В		-	-	-
30		Total pumping expenses				87,339	74,474	12,865

Lina		A 4		Clas	s	Amount Current	Amount Preceding	Net Change During Year Show Decrease
Line No.	Acct.	Account (a)	A	В	_	Year (b)	Year (c)	in (Parenthesis)
110.	ACCI.	III. WATER TREATMENT EXPENSES	╁┷	<u> </u>	\vdash	(0)	(0)	(d)
		Operation	+-		_			
31	741	Operation Supervision and engineering	A	В		12,384	6,959	5,425
32	741	Operation supervision, labor and expenses	1	В	C	12,004	0,939	0,420
33	742	Operation labor and expenses	TA		ř	14,643	10,888	3,756
34	743	Miscellaneous expenses	A	В	-	1,794	10,000	1,794
35	744	Chemicals and filtering materials	 A	В	_	965	6,209	(5,245)
30	744	Maintenance	┯	<u> </u>	Н	900	0,209	(5,245)
36	746	Maintenance Maintenance supervision and engineering	+	В	\vdash		_	
37	746	Maintenance supervision and engineering Maintenance of structures and equipment	╁	В	С		-	_
38	747	Maintenance of structures and equipment Maintenance of structures and improvements	╁	В	\vdash		4	(4)
39	748	Maintenance of structures and improvements Maintenance of water treatment equipment	$+\frac{1}{A}$	В	\vdash	41,162	20,406	20,755
40	740	Total water treatment expenses	+^	Ь		70,948	44,466	26,482
40		IV. TRANS. AND DIST. EXPENSES		<u> </u>		70,946	44,400	20,402
		Operation	┰	-	\vdash			
41	751	Operation Supervision and engineering	A	В	_	12,741	7,478	5,263
42	751	Operation supervision, labor and expenses	+^	Р	С	12,741	7,470	5,203
43	752	Storage facilities expenses	A	┝	-			
44	752	Operation labor and expenses	╁	В	-			-
45	753	Transmission and distribution lines expenses	+	<u> </u>	_			
46	754	Meter expenses	$\frac{1}{A}$			-	-	-
47	755	Customer installations expenses	A	ļ		474		474
48	756	Miscellaneous expenses	$\frac{1}{A}$	ļ		15,690	5,855	9,834
40	750	Maintenance	1^	 		10,090	5,000	9,034
49	758	Maintenance supervision and engineering	TA	В		544	685	(141)
50	758	Maintenance supervision and engineering Maintenance of structures and plant	+^	Ь	С	344	000	(141)
51	759	Maintenance of structures and plant Maintenance of structures and improvements	 A	В	-			
52	760	Maintenance of structures and improvements Maintenance of reservoirs and tanks	 A	В			-	-
53	761	Maintenance of trans. and distribution mains	╁	-	ļ		42	(42)
54	761	Maintenance of mains	╁╌	В		-	*12	(42)
55	762	Maintenance of fire mains	A	-		_		
56	763	Maintenance of services	 A	-		-	-	
57	763	Maintenance of other trans, and distribution plant	+^	В	-	-	-	-
58	764	Maintenance of meters	A	10	-			_
59	765	Maintenance of hydrants	 A	-		-	-	-
60	766	Maintenance of riydrants Maintenance of miscellaneous plant	TA A	-		-	-	-
61	1,00	Total transmission and distribution expenses	+^	-	_	29,449	14,059	15,390

Line		Account	Class		s	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	A	В	c	(b)	(c)	(d)
	\vdash	V. CUSTOMER ACCOUNT EXPENSES	一	_				(=/
		Operation	1	_				
	790	Transferred Customer Expenses	1			(5,169)	(4,973)	(195)
62	771	Supervision	Α	В		-	-	-
63	771	Superv., meter read., other customer acct expenses	1	<u> </u>	C			
64	772	Meter reading expenses	A	В		-	-	-
65	773	Customer records and collection expenses	Α		П	5,169	4,973	195
66	773	Customer records and accounts expenses		В		······································	· · · · · · · · · · · · · · · · · · ·	
67	774	Miscellaneous customer accounts expenses	Α			-	-	-
68	775	Uncollectible accounts	Α	В	С	-	-	-
69	<u> </u>	Total customer account expenses	1			(0)	0	(0)
		VI. SALES EXPENSES	\top	\vdash				
		Operation		<u> </u>				
70	781	Supervision	Α	В			-	_
71	781	Sales expenses	+		c			
72	782	Demonstrating and selling expenses	A		Ť	234,562	457,729	(223,167)
73	783	Advertising expenses	A	<u> </u>		3,423	1,173	2,250
74	784	Miscellaneous sales expenses	A				-	
75	785	Merchandising, jobbing and contract work	Á			_	-	-
76	 	Total sales expenses	+			237,984	458,902	(220,917)
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						\\
		Operation	1	_				
	790	Allocation of A&G Expenses	╁			(2,911,589)	(3,328,133)	416,544
77	791	Administrative and general salaries	A	В	С	1,085,030	1,198,612	(113,582)
78	792	Office supplies and other expenses	A	В		217,607	217,503	104
79	793	Property insurance	A	Ē	Ť			-
80	793	Property insurance, injuries and damages	 	В	С			
81	794	Injuries and damages	Α	Ī	Ť	26,632	33,373	(6,741)
82	795	Employees' pensions and benefits	Α	В	С	812,876	779,360	33,516
83	796	Franchise requirements	Α	В		4,763	4,787	(24)
84	797	Regulatory commission expenses	Α	В			-	- ()
85	798	Outside services employed	Α	Ī		(101,689)	6,529	(108,218)
86	798	Miscellaneous other general expenses		В		```		(1)
87	798	Miscellaneous other general operation expenses	_	Ī	С			
88	799	Miscellaneous general expenses	Α	┢		2,490	4,667	(2,177)
		Maintenance	+	┢			- 1,007	(2,117)
89	805	Maintenance of general plant	Α	В	С	9,662	8,359	1,302
90		Total administrative and general expenses		┪		(854,219)	(1,074,944)	220,725
		VIII. MISCELLANEOUS	+	┢		,,	<u> </u>	
91	811	Rents	A	В	С	129,752	126,066	3,686
92	812	Administrative expenses transferred - Credit	A	В	C	120,102	120,000	
93	813	Duplicate charges - Credit	A	౼	Ç			
94	1 3 13	Total miscellaneous	十	ا ت	H	129,752	126,066	3,686
		i com mocchanicodo			ı 1	140,104	. 20,000	0,000

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	19,788	19,788			
2	State income taxes	-	-		-	
3	Payroll taxes	103,234	103,234			
4	Other state and local taxes	3,286	3,286			
5	Other federal taxes	-				
6	Federal income tax	-			-	
7	Groundwater assessments	**	*			
	Total	126,308	126,308		-	