

Received _____

Examined _____

U# _____

2017
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District: East Los Angeles Location: East Los Angeles Los Angeles
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2017

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2018

TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
Schedule A-1a - Account 100.1 - Utility Plant in Service	4-5
Schedule A-1b - Account 101 - Recycled Water Utility Plant	5
Schedule A-1c - Account 302 - Franchises and Consents	5
Schedule A-4 - District Rate Base and Working Cash	6
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	7
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	8
Schedule B-1 - Account 501 - Operating Revenues	9
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	10-12
Schedule B-4 - Account 507 - Taxes Charged During Year	13
Schedule D-1 - Sources of Supply and Water Developed	14
Schedule D-2 - Description of Storage Facilities	14
Schedule D-3 - Description of Transmission and Distribution Facilities	15
Schedule D-4 - Number of Active Service Connections	16
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	16
Schedule D-6 - Meter Testing Data	16
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	17
End of Year Balances in Selected Accounts	18
Declaration	19
Index	20

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2018**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2017, through December 31, 2017. Fiscal year reports will not be accepted.

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service

See Report CW_W405

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization					\$ -
3	302	Franchises and Consents (Schedule A-1c)					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights					\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment					\$ -
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment					\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

See Report CW_W405

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks					\$ -
35	343	Transmission and Distribution Mains					\$ -
36	344	Fire Mains					\$ -
37	345	Services					\$ -
38	346	Meters					\$ -
39	347	Meter Installations					\$ -
40	348	Hydrants					\$ -
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements					\$ -
46	372	Office Furniture and Equipment					\$ -
47	373	Transportation Equipment					\$ -
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment					\$ -
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment					\$ -
53	379	Other General Plant					\$ -
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c
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)	Balance End of Year ¹ (e)
1					
2					
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 3.



Report id : CW_W405
 Bus Unit : CWS
 Dept : 106-EAST LOS ANGELES

Analysis of Utility Plant
 01/2017 to 12/2017

Page 5 of 67
 03/07/2018 12:15:17

Acct	Description	Beg of YR Bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	60.40	0.00	0.00	0.00	60.40
302	FRANCHISES AND CONSENTS	19,561.72	0.00	0.00	0.00	19,561.72
303	OTHER INTANGIBLE PLANT	353,825.07	0.00	-28,786.24	0.00	325,038.83
	TOTAL INTANGIBLE PLANT	373,447.19	0.00	-28,786.24	0.00	344,660.95
II. LAND PLANT						
306	LAND AND LAND RIGHTS	4,283,979.08	0.00	0.00	2,767,571.61	7,041,550.69
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
312	COLLECTIONS AND IMPROVEMENTS RES	0.00	0.00	0.00	0.00	0.00
313	LAKE, REIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00
315	WELLS	2,027,306.45	0.00	0.00	0.00	2,027,306.45
316	SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00
	TOTAL SOURCE AND SUPPLY PLANT	2,027,306.45	0.00	0.00	0.00	2,027,306.45
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	3,957,366.48	18,259.65	-1,804.06	0.00	3,973,822.07
3211	PAVEMENT	156,745.31	42,607.27	0.00	0.00	199,352.58
324	PUMPING EQUIPMENT	7,444,136.08	423,147.31	-153,978.76	0.00	7,713,304.63
3241	SYS CONTROL COMPUTER EQUIP	1,239,023.62	61,188.07	0.00	0.00	1,300,211.69
325	OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00
	TOTAL PUMPING PLANT	12,797,271.49	545,202.30	-155,782.82	0.00	13,186,690.97
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	935,865.94	1,558.43	-1,128.85	0.00	936,295.52
332	WATER TREATMENT EQUIPMENT	5,674,314.74	131,896.66	-114,846.72	0.00	5,691,364.68
	TOTAL WATER TREATMENT EQUIPMENT	6,610,180.68	133,455.09	-115,975.57	0.00	6,627,660.20
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	656,476.61	0.00	0.00	0.00	656,476.61
3411	PAVEMENT	143,437.10	0.00	0.00	0.00	143,437.10
342	RESERVOIRS AND TANKS	12,110,668.50	2,310,149.21	-29,507.69	0.00	14,391,310.02
3421	TANK PAINTINGS	1,188,185.89	0.00	0.00	0.00	1,188,185.89
343	TRANS AND DIST MAINS	56,335,644.77	2,566,780.84	-150,150.84	0.00	58,752,274.77
344	FIRE MAINS	0.00	0.00	0.00	0.00	0.00
345	SERVICES	14,291,710.63	871,432.92	-11,682.12	0.00	15,151,461.43
346	METERS	8,218,487.37	303,484.94	-25.53	0.00	8,521,946.78
348	HYDRANTS	8,056,214.65	422,730.15	-1,516.92	0.00	8,477,427.88
	TOTAL TRANS AND DIST PLANT	101,000,825.52	6,474,578.06	-192,883.10	0.00	107,282,520.48
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	2,602,415.22	32,141.43	0.00	0.00	2,634,556.65
3711	PAVEMENT	148,711.61	0.00	0.00	0.00	148,711.61
3720	OFFICE FURNITURE AND EQUIPMENT	63,310.44	6,999.85	-9,738.70	0.00	60,571.59
3721	OFFICE EQUIPMENT - COMPUTERS	87,575.17	18,791.72	-40,397.14	0.00	65,969.75
3722	COMPUTER SOFTWARE	4,700.37	0.00	0.00	0.00	4,700.37
373	TRANSPORTATION EQUIPMENT	1,536,254.77	7,523.85	-4,629.86	-3,248.92	1,535,899.84
374	STORES EQUIPMENT	70,848.07	0.00	0.00	0.00	70,848.07
375	LABORATORY EQUIPMENT	10,064.22	0.00	0.00	0.00	10,064.22
376	COMMUNICATION EQUIPMENT	63,211.81	6,577.98	-1,702.68	0.00	68,087.11
377	POWER OPERATED EQUIPMENT	154,725.02	0.00	0.00	0.00	154,725.02
378	TOOLS, SHOP AND GARAGE EQUIP	364,778.37	18,772.72	-56,886.72	0.00	326,664.37
379	OTHER GENERAL PLANT	6,238.76	0.00	0.00	0.00	6,238.76
380	LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00
	TOTAL OTHER GENERAL PLANT	5,112,833.83	90,807.55	-113,355.10	-3,248.92	5,087,037.36
VIII. DISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	245.16	0.00	0.00	0.00	245.16
391	UTILITY PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00
	DIST GO PLANT ALLOCATION	6,858,942.98	796,439.36	-352,124.59	-31,661.26	7,271,596.49
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	6,859,188.14	796,439.36	-352,124.59	-31,661.26	7,271,841.65
	TOTAL UTILITY PLANT IN SERVICE	139,065,032.38	8,040,482.36	-958,907.42	2,722,661.43	148,869,268.75

SCHEDULE A-4
DISTRICT RATE BASE AND WORKING CASH
See Attached Schedule A-4

Line No.	Acct.	Title of Account (a)	Balance 12/31/2017 (b)	Balance 1/1/2017 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	-	
3		Construction Work in Progress		
4		General Office Prorate		
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ -	\$ -
6		Less Accumulated Depreciation		
7		Plant in Service		
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ -	\$ -
10		Less Other Reserves		
11		Deferred Income Taxes		
12		Deferred Investment Tax Credit		
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ -	\$ -
15		Less Adjustments		
16		Contributions in Aid of Construction		
17		Advances for Construction		
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)		
20		Add Materials and Supplies		
21		Add Working Cash (=Line 34)		
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)		
		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).		

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2017
SCHEDULE A-4
EAST LOS ANGELES DISTRICT RATE BASE AND WORKING CASH

Line No.	Title of Account	Balance 12/31/2017	Balance 12/31/2016
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$137,884,605.8	\$ 121,795,170.5
4	GENERAL OFFICE PRORATE	\$ 7,030,420.3	\$ 6,277,140.2
5	RATE BASE WRITE-UP (NET)	\$ -	\$ -
6	PLANT NOT FUNDED BY CALWATER	\$ -	\$ -
7	TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5 - Line 6)	<u>\$144,915,026.1</u>	<u>\$ 128,072,310.8</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 40,552,196.5	\$ 37,950,877.2
10	GENERAL OFFICE PRORATE	\$ 2,389,928.7	\$ 2,243,749.3
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	<u>\$ 42,942,125.2</u>	<u>\$ 40,194,626.6</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 12,073,803.7	\$ 13,004,308.4
14	DEFERRED ITC	\$ 70,580.0	\$ 76,631.0
15	GENERAL OFFICE PRORATE	\$ 772,200.8	\$ 571,304.5
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	<u>\$ 12,916,584.4</u>	<u>\$ 13,652,243.9</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 8,323,723.1	\$ 7,662,406.7
19	ADVANCES FOR CONSTRUCTION	\$ 55,626.4	\$ 63,592.4
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 421,434.8	\$ 427,732.3
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	<u>\$ 7,957,914.7</u>	<u>\$ 7,298,266.8</u>
22	ADD MATERIALS AND SUPPLIES	\$ 404,650.4	\$ 364,109.5
23	ADD TANK PAINTING	\$ 1,716,677.4	\$ 1,607,472.0
24	ADD ADOPTED WORKING CASH (= Line 38)	\$ 258,970.1	\$ 258,970.1
25	TOTAL DISTRICT RATE BASE	<u><u>\$ 83,478,699.6</u></u>	<u><u>\$ 69,157,725.0</u></u>
26	(= Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23)		

WORKING CASH

27	DETERMINATION OF OPERATIONAL CASH REQUIREMENT		
28	Operating Expenses Excluding Taxes, Depreciation & Uncollectible)	\$ 22,532,525.7	\$ 21,903,407.7
29	Purchased Power & Commodity for Resale*	\$ 5,967,260.4	\$ 5,884,730.9
30	Meter Revenues: Bimonthly Billing	\$ 5,602,384.0	\$ 5,289,469.8
31	Other Revenues: Flat Rate Monthly Billing	\$ 52,667.0	\$ 49,325.9
32	Total Revenues (Line 30 + Line 31)	<u>\$ 5,655,051.1</u>	<u>\$ 5,338,795.7</u>
33	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	0.93%	0.92%
34	5/24 x Line 28 x (100% - Line 33)	\$ 4,650,557.1	\$ 4,521,049.8
35	1/24 x Line 28 x Line 33	\$ 8,743.8	\$ 8,432.0
36	1/12 x Line 29	\$ 497,271.7	\$ 490,394.2
37	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 5,156,572.6	\$ 5,019,876.1
38	Total Adopted	\$ 258,970.1	\$ 258,970.1

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2017
SCHEDULE A-4
LOS ANGELES COUNTY REGION RATE BASE AND WORKING CASH

Line No.	Title of Account	Balance 12/31/2017	Balance 12/31/2016
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$104,245,215.8	\$ 97,687,856.8
4	GENERAL OFFICE PRORATE	\$ 7,618,330.0	\$ 6,674,835.8
5	RATE BASE WRITE-UP (NET)	\$ 334,220.5	\$ 343,152.2
6	PLANT NOT FUNDED BY CALWATER	\$ -	\$ -
7	TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5 - Line 6)	<u>\$112,197,766.3</u>	<u>\$ 104,705,844.7</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 44,353,756.0	\$ 42,367,905.7
10	GENERAL OFFICE PRORATE	\$ 2,589,783.4	\$ 2,385,904.7
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	<u>\$ 46,943,539.4</u>	<u>\$ 44,753,810.4</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 9,015,667.4	\$ 11,845,264.2
14	DEFERRED ITC	\$ 112,931.4	\$ 122,496.0
15	GENERAL OFFICE PRORATE	\$ 836,775.1	\$ 607,500.2
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	<u>\$ 9,965,373.9</u>	<u>\$ 12,575,260.4</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 2,748,458.2	\$ 2,588,291.4
19	ADVANCES FOR CONSTRUCTION	\$ 1,646,073.8	\$ 1,741,406.1
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 536,114.1	\$ 446,225.2
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	<u>\$ 3,858,417.9</u>	<u>\$ 3,883,472.3</u>
22	ADD MATERIALS AND SUPPLIES	\$ 561,005.1	\$ 525,212.0
23	ADD TANK PAINTING	\$ 722,984.1	\$ 665,675.5
24	ADD ADOPTED WORKING CASH (= Line 38)	\$ (98,338.0)	\$ (98,338.0)
25	TOTAL DISTRICT RATE BASE	<u><u>\$ 52,616,086.4</u></u>	<u><u>\$ 44,585,851.2</u></u>
26	(= Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23)		

WORKING CASH

27	DETERMINATION OF OPERATIONAL CASH REQUIREMENT		
28	Operating Expenses Excluding Taxes, Depreciation & Uncollectible)	\$ 39,048,916.1	\$ 36,200,695.7
29	Purchased Power & Commodity for Resale*	\$ 26,781,472.7	\$ 23,754,406.6
30	Meter Revenues: Bimonthly Billing	\$ 7,297,815.0	\$ 7,038,082.0
31	Other Revenues: Flat Rate Monthly Billing	\$ 18,784.7	\$ 16,242.3
32	Total Revenues (Line 30 + Line 31)	<u>\$ 7,316,599.7</u>	<u>\$ 7,054,324.3</u>
33	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	0.26%	0.23%
34	5/24 x Line 28 x (100% - Line 33)	\$ 8,114,304.4	\$ 7,524,446.9
35	1/24 x Line 28 x Line 33	\$ 4,177.3	\$ 3,472.9
36	1/12 x Line 29	\$ 2,231,789.4	\$ 1,979,533.9
37	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 10,350,271.1	\$ 9,507,453.7
38	Total Adopted	\$ (98,338.0)	\$ (98,338.0)

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves

Line No.	See Attached 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)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year					
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503					
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered					
9	(g) All other credits ¹					
10	Total credits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits ¹					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ -	\$ -	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.					
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					
24						
25	¹ Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						

EAST LOS ANGELES		SCHEDULE A-3 Depreciation and Amortization Reserves					2017
Line No.	Item (a)		Account 250	Account 251	Account 252	Account 253	
			Utility Plant (b)	Limited Term Utility Investment (c)	Utility Plant Acquisition Adjustments (d)	Other Property (e)	
1	Balance in reserves at beginning of year	(G)	2,096,474.79				
			38,727,340.81	300,881.68	0.00	0.00	
2	Add: Credits to reserves during year						
3	a) Charged to account No. 503	(G)	517,731.29				
			3,078,741.00				
4	b) Charged to account No. 265		389,022.78				
5	c) Charged to clearing accounts	(G)	30,573.39				
			148,863.12				
6	d) Salvage recovered	(G)	0.00				
			0.00				
7	e) All other credits	(G)	16,075.58				
			0.00	(B) (66,277.53)		0.00	
8	Total Credits		4,181,007.16	(66,277.53)		0.00	
9	Deduct: Debits to reserves during year						
10	a) Book cost of property retires	(G)	352,124.59				
			577,996.59				
11	b) Cost of removal	(G)	0.00				
			141,749.48				
12	c) All other debits	(G)	(3,916.54)				
			(411.55)				
13	Total Debits		1,067,542.57				
14	Balances in reserves at end of year		43,937,280.19	234,604.15	0.00	0.00	
15	State method of determining depreciation charges: Straight Line Remaining Life Method & Liberalized						
16							
17	(A) Depreciation on Intracompany transfers	(B) Amortization charged to 504	(G) General Office Allocation				
18	Report depreciation in Federal Tax Return for year:		2,789,203.75				
19	Indicate nature of these items and accounts affected						
20	(See Schedule A-3a opposite)						

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	See Attached Report CW_W406a DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells					\$ -
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements					\$ -
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment					\$ -
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment					\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks					\$ -
27	343	Transmission and Distribution Mains					\$ -
28	344	Fire Mains					\$ -
29	345	Services					\$ -
30	346	Meters					\$ -
31	347	Meter Installations					\$ -
32	348	Hydrants					\$ -
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements					\$ -
38	372	Office Furniture and Equipment					\$ -
39	373	Transportation Equipment					\$ -
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment					\$ -
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment					\$ -
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
49		Total	\$ -	\$ -	\$ -	\$ -	\$ -



Report Id : CW_W406a
 Schedule A-3A
 Dept : 106 EAST LOS ANGELES

ANNUAL REPORT FOR DEPRECIATION
ANALYSIS OF DEPRECIATION RESERVE - ACCOUNT no 250

Page 6 of 85
 03/13/2018 09:38:24

ACCOUNT	Begin Balance	Provisions	Retirements	Salvage	Cost to Remove	Other	End Balance
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3120 COLLECTIONS AND IMPROVEMENTS RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130 LAKE, REIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	114,174.93	110,893.68	0.00	0.00	0.00	0.00	225,068.61
3160 SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3170 OTHER SOURCE OF SUPPLY PLANT	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE AND SUPPLY PLANT	114,174.93	110,893.68	0.00	0.00	0.00	0.00	225,068.61
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	607,682.23	157,320.60	-1,804.06	0.00	0.00	0.00	763,198.77
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230 OTHER POWER PRODUCTION EQUIP	0	0.00	0.00	0.00	0.00	0.00	0.00
3240 PUMPING EQUIPMENT	1,118,061.08	199,502.88	-153,978.76	0.00	-9,843.53	0.00	1,153,741.67
3241 SYS CONTROL COMPUTER EQUIP	231,845.32	33,205.92	0.00	0.00	0.00	0.00	265,051.24
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	1,957,588.63	390,029.40	-155,782.82	0.00	-9,843.53	0.00	2,181,991.68
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	59,025.56	22,086.48	-1,128.85	0.00	-106.20	0.00	79,876.99
3320 WATER TREATMENT EQUIPMENT	943,573.01	137,318.40	-114,846.72	0.00	-1,404.06	0.00	964,640.63
TOTAL WATER TREATMENT EQUIPMENT	1,002,598.57	159,404.88	-115,975.57	0.00	-1,510.26	0.00	1,044,517.62
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	74,588.33	17,636.88	0.00	0.00	0.00	0.00	92,225.21
3420 RESERVOIRS AND TANKS	3,067,767.56	312,455.16	-29,507.69	0.00	-48,717.98	0.00	3,301,997.05
3421 TANK PAINTINGS	746,518.59	86,975.16	0.00	0.00	0.00	0.00	833,493.75
3430 TRANS AND DIST MAINS	15,933,711.71	1,267,552.08	-150,150.84	0.00	-61,158.99	0.00	16,989,953.96
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	8,931,588.26	650,272.80	-11,682.12	0.00	-17,246.42	0.00	9,552,932.52
3460 METERS	3,102,043.09	237,514.20	-25.53	0.00	542.44	0.00	3,340,074.20
3470 METER INSTALLATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	2,290,599.99	141,789.36	-1,516.92	0.00	-3,426.84	0.00	2,427,445.59
3490 OTHER TRANS AND DIST MAINS	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	34,146,817.53	2,714,195.64	-192,883.10	0.00	-130,007.79	0.00	36,538,122.28
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	539,269.05	73,841.88	0.00	0.00	0.00	0.00	613,110.93
3720 OFFICE FURNITURE AND EQUIPMENT	-37,368.68	2,659.08	-9,738.70	0.00	0.00	0.00	-44,448.30
3721 OFFICE EQUIPMENT - COMPUTERS	91,133.94	7,820.52	-40,397.14	0.00	0.00	0.00	58,557.32
3722 COMPUTER SOFTWARE	6,127.80	-159.84	0.00	0.00	0.00	0.00	5,967.96
3730 TRANSPORTATION EQUIPMENT	732,007.19	148,863.12	-4,629.86	0.00	0.00	411.55	876,652.00
3740 STORES EQUIPMENT	10,428.80	4,144.56	0.00	0.00	0.00	0.00	14,573.36
3750 LABORATORY EQUIPMENT	5,432.71	524.40	0.00	0.00	0.00	0.00	5,957.11
3760 COMMUNICATION EQUIPMENT	39,853.30	1,194.72	-1,702.68	0.00	-387.90	0.00	38,957.44
3770 POWER OPERATED EQUIPMENT	67,525.24	6,498.48	0.00	0.00	0.00	0.00	74,023.72
3780 TOOLS, SHOP AND GARAGE EQUIP	48,501.65	13,752.12	-56,886.72	0.00	0.00	0.00	5,367.05
3790 OTHER GENERAL PLANT	3,004.99	218.40	0.00	0.00	0.00	0.00	3,223.39
3800 LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	245.16	0.00	0.00	0.00	0.00	0.00	245.16
3910 WATER PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	1,506,161.15	259,357.44	-113,355.10	0.00	-387.90	411.55	1,652,187.14
DIST GO PLANT ALLOCATION	2,096,474.79	547,126.12	-352,124.59	2,737.98	0.00	1,178.58	2,295,392.86
TOTAL DEPRECIATION	40,823,815.60	4,181,007.16	-930,121.18	2,737.98	-141,749.48	1,590.11	43,937,280.19

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	See Attached 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		601-1.1 Residential Sales			\$ -
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales			\$ -
6		601-3 Industrial Sales			\$ -
7		601-4 Sales to Public Authorities			\$ -
8		Sub-total	\$ -	\$ -	\$ -
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			\$ -
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service			\$ -
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service			\$ -
26		Sub-total	\$ -	\$ -	\$ -
27		Total Water Service Revenues	\$ -	\$ -	\$ -
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues			\$ -
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues			\$ -
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ -	\$ -	\$ -
36	501	Total operating revenues	\$ -	\$ -	\$ -

East Los Angeles

SCHEDULE B-1

OPERATING REVENUES - CLASS A WATER

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	UTILITIES AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
22		I. Water Service Revenues			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	17,117,337	17,650,113	(532,776)
25		601.2 Industrial Sales	10,920,279	11,457,733	(537,454)
26		601.3 Sales to Public Authorities	3,054,650	3,183,834	(129,184)
27		Sub-Total	31,092,266	32,291,680	(1,199,414)
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	-	-	-
31		602.3 Sales to Public Authorities	-	-	-
32		Sub-Total	-	-	-
34	603	603.1 Metered Sales, Irrigation Customers	-	-	-
		Sub-Total	-	-	-
37	604	Private Fire Protection Service	415,738	409,172	6,567
38	605	Public Fire Protection Service	19,890	19,943	(53)
39	606	Sales To Other Water Utilities For Resale	-	-	-
42	609	Other Sales or Service	48,985	1,669,651	(1,620,666)
43		Sub-Total	484,613	2,098,766	(1,614,152)
44		Total Water Service Revenue	31,576,879	34,390,445	(2,813,566)
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	161,205	140,595	20,610
48	612	Rent From Water Property	14,264	13,514	750
50	614	Other Water Revenues	134,389	153,513	(19,124)
51		Total Other Water Revenues	309,859	307,622	2,236
52		III. Water Revenue Adjustment Mechanism Offsets			
53		WRAM / MCBA Adjustmets	2,472,206	(873,677)	3,345,883
54		WRAM/MCBA Interest	8,477	(1,922)	10,399
54		Conservation Revenue Billed	(121,112)	133,268	(254,380)
55		Total WRAM Adjustments	2,359,571	(742,331)	3,101,902
56		Total Operating Revenues	34,246,309	33,955,737	290,572

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses			C		\$ -	
5	702	Operation labor and expenses	A	B			\$ -	
6	703	Miscellaneous expenses	A				\$ -	
7	704	Purchased water	A	B	C		\$ -	
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities			C		\$ -	
11	707	Maintenance of structures and improvements	A	B			\$ -	
12	708	Maintenance of collect and impound reservoirs	A				\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A				\$ -	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A				\$ -	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense				\$ -	\$ -	\$ -
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B			\$ -	
23	721	Operation supervision labor and expense			C		\$ -	
24	722	Power production labor and expenses	A				\$ -	
25	722	Power production labor, expenses and fuel		B			\$ -	
26	723	Fuel for power production	A				\$ -	
27	724	Pumping labor and expenses	A	B			\$ -	
28	725	Miscellaneous expenses	A				\$ -	
29	726	Fuel or power purchased for pumping	A	B	C		\$ -	
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B			\$ -	
32	729	Maintenance of structures and equipment			C		\$ -	
33	730	Maintenance of structures and improvements	A	B			\$ -	
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B			\$ -	
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses				\$ -	\$ -	\$ -

East Los Angeles

SCHEDULE B-3

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE	- CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
1		I. Source of Supply Expense				
2		Operation				
3	701	Operation Supervision and Engineering	60,943		64,063	(3,120)
5	702	Operation Labor and Expense	-		-	-
6	703	Miscellaneous Expense	3,011,092		2,742,688	268,404
7	704	Purchased Water	5,146,087		5,150,766	(4,679)
8		Maintenance				
9	706	Maint. Supervision and Engineering	6,250		10,628	(4,379)
11	707	Maint. Of Structures and Improvements	-		162	(162)
12	708	Maint. Of Reservoirs	-		-	-
14	709	Maint. Of Lake, River other Intakes	-		-	-
15	710	Maint. Of Springs and Tunnels	-		-	-
16	711	Maint. Of Wells	645		-	645
17	712	Maint. Of Supply Mains	-		-	-
18	713	Maint. Of Other Source of Supply Plant	852		150	702
19		Total Source of Supply Expenses	8,225,869		7,968,458	257,411
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	464,712		437,399	27,313
24	722	Power Production Labor and Expenses	-		-	-
26	723	Fuel For Power Production	2,231		2,080	151
27	724	Pumping Labor and Expenses	57,542		50,094	7,448
28	725	Miscellaneous Expenses	72,670		62,290	10,380
29	726	Fuel or Power Purchased For Pumping	821,915		734,445	87,469
30		Maintenance				
31	729	Maint. Supervision and Engineering	96,836		98,159	(1,322)
33	730	Maint. Of Structures and Improvements	8,409		6,381	2,027
34	731	Maint. Of Power Production Equipment	-		-	-
35	732	Maint. Of Pumping Equipment	135,334		38,481	96,854
36	733	Maint. Of Other Pumping Equipment	-		-	-
37		Total Pumping Expenses	1,659,649		1,429,329	230,321
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	206,187		202,641	3,546
42	742	Operation Labor and Expenses	484,357		477,233	7,124
43	743	Miscellaneous Expenses	35,441		(44,151)	79,592
44	744	Chemicals and Filtering Materials	137,933		125,642	12,292
44	745	Water Treatment Alloc In/Out	-		-	-
45		Maintenance				
46	746	Maint. Supervision and Engineering	40,679		57,201	(16,522)
48	747	Maint. Of Structures and Improvements	232		-	232
49	748	Maint. Of Water Treatment Equipment	62,036		38,488	23,548
50		Total Water Treatment Expenses	966,865		857,053	109,812

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B				\$ -
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A					\$ -
43	743	Miscellaneous expenses	A	B				\$ -
44	744	Chemicals and filtering materials	A	B				\$ -
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B				\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B				\$ -
49	748	Maintenance of water treatment equipment	A	B				\$ -
50		Total water treatment expenses				\$ -	\$ -	\$ -
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B				\$ -
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A					\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A					\$ -
58	754	Meter expenses	A					\$ -
59	755	Customer installations expenses	A					\$ -
60	756	Miscellaneous expenses	A					\$ -
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B				\$ -
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B				\$ -
65	760	Maintenance of reservoirs and tanks	A	B				\$ -
66	761	Maintenance of trans. and distribution mains	A					\$ -
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A					\$ -
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A					\$ -
72	765	Maintenance of hydrants	A					\$ -
73	766	Maintenance of miscellaneous plant	A					\$ -
74		Total transmission and distribution expenses				\$ -	\$ -	\$ -

East Los Angeles

SCHEDULE B-2

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE	- CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
1		IV. Transmission and Distribution Expenses				
2		Operation				
3	751	Operation Supervision and Engineering	338,713		365,570	(26,857)
5	752	Storage Facilities Expenses	10,096		33,799	(23,703)
7	753	Transmission and Distribution Lines	157,573		159,225	(1,652)
8	754	Meter Expenses	469		31,638	(31,169)
9	755	Customer Installation Expenses	-		-	-
10	756	Miscellaneous	101,319		126,380	(25,060)
11		Maintenance				
12	758	Maint. Supervision and Engineering	518,942		572,396	(53,454)
14	759	Maint. Of Structures and Improvements	-		-	-
15	760	Maint. Of Reservoirs and Tanks	188,246		162,497	25,749
16	761	Maint. Of Transmission and Distribbut. Mains	191,355		210,528	(19,173)
18	762	Maint. Of Fire Mains	-		-	-
19	763	Maint. Of Services	124,622		141,267	(16,645)
21	764	Maint. Of Meters	17,941		22,532	(4,591)
22	765	Maint. Of Hydrants	23,004		20,744	2,260
23	766	Maint. Of Miscellaneous Plant	1,162		378	784
24		Total Transmission and Distribution Exp.	1,673,442		1,846,953	(173,511)
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	727,884		703,208	24,676
29	772	Meter Reading Expenses	23,747		32,561	(8,814)
30	773	Customer Records and Collection Expenses	274,939		393,029	(118,090)
32	774	Miscellaneous Customer Accounting Expenses	670,428		724,320	(53,892)
33	775	Uncollectible Accounts	46,278		62,758	(16,480)
33	776	776 Cust Allocation In/Out	-		-	-
34		Total Customer Accounts Expense	1,743,275		1,915,876	(172,600)
35		VI. Sales Expenses				
36		Operation				
37	781	Supervision				
39	782	Demonstration and Selling Expenses				
40	783	Advertising Expenses				
41	784	Miscellaneous Sales Expenses				
42	785	Merchandising, Jobbing and Contract Work				
43		Total Sales Expenses	-		-	-

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B				\$ -
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B				\$ -
80	773	Customer records and collection expenses	A					\$ -
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A					\$ -
83	775	Uncollectible accounts	A	B	C			\$ -
84		Total customer account expenses				\$ -	\$ -	\$ -
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses						\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C			\$ -
101	792	Office supplies and other expenses	A	B	C			\$ -
102	793	Property insurance	A					\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A					\$ -
105	795	Employees' pensions and benefits	A	B	C			\$ -
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A					\$ -
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A					\$ -
112		Maintenance						
113	805	Maintenance of general plant	A	B	C			\$ -
114		Total administrative and general expenses				\$ -	\$ -	\$ -
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C			\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C			\$ -
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ -	\$ -	\$ -
121		Total operating expenses				\$ -	\$ -	\$ -

East Los Angeles

SCHEDULE B-2

		OPERATING EXPENSE - CLASS A, B, AND C WATER	UTILITIES (CONCLUDED)		
LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		VII. Administrative And General Expenses			
2		Operation			
3	791	Administrative and General Salaries	97,794	119,171	(21,376)
5	792	Office Supplies and Other Expenses	65,619	76,008	(10,389)
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	56,937	82,904	(25,967)
8	795	Employees Pensions and Benefits	2,247,564	2,405,013	(157,449)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	966	1,034	(68)
12	798	Outside Service Employed	(47,464)	(3,487)	(43,977)
14	799	Miscellaneous General Expense	4,388,000	3,915,205	472,796
15		Maintenance			
16	805	Maintenance of General Plant	1,222	2,789	(1,568)
17		Total Administrative and General Expenses	6,810,638	6,598,637	212,002
18		VIII. Miscellaneous			
19	811	Rents	-	-	-
20	812	Admin. Exp. Transferred	(291,954)	(208,014)	(83,940)
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	(291,954)	(208,014)	(83,940)
23		Total Operating Expenses	20,787,786	20,408,291	379,495

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	See Attached Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes	\$ -				
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ -				
4	Other taxes	\$ -				
5		\$ -				
6		\$ -				
7		\$ -				
8		\$ -				
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -

106
EAST LOS ANGELES

SCHEDULE B-4

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR				
		TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	942,017.35	942,017.35	0.00		
25	State corporate Franchise Tax	27,104.69	27,104.69			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	556,835.37	556,835.37			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	228,574.78	228,574.78			0.00
30	Other Federal Tax					
31	Federal Income Tax	1,784,638.06	1,784,638.06			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	145,904.83	145,904.83			
36						
37						
38						
39		3,685,075.08	3,685,075.08	0.00	0.00	0.00

* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

SCHEDULE D-1 Sources of Supply and Water Developed

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	N/A								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
6	See Attached							
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	N/A						
12							
13							
14							
15							

Purchased Water for Resale							
16	Purchased from Central Basin Muni Water District						
17	Annual quantities purchased	1,458			(Unit chosen) ²	Million Gallons	
18							
19							

* State ditch, pipe line, reservoir, etc., with name, if any.
¹ Average depth to water surface below ground surface.
² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon 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.

SCHEDULE D-2 Description of Storage Facilities

See Attached

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total	-	-	

**East Los Angeles District
Well Production - Year 2017
Schedule D-1**

Unit No.	Location	I.D. Size (inches)	Depth (feet)	Production		Runhours
				AF	MGALS	HOURS
007-02	760 Laverne Avenue	16"	498	-	-	-
010-03	4536 Washington	30/14"	500	1,081	352	8,691
013-02	5243 Sheila Street	16"	545	269	88	5,082
019-03	1700 Ferguson	16"	440	-	-	-
019-04	1700 Ferguson	0	0	-	-	-
020-01	5330 East Washington	14"	659	-	-	-
022-01	1444 South McDonnell	16/12"	937	374	122	6,984
025-01	Pomona / Sadler South West	16"	500	427	139	8,757
033-01	654 West Fernfield Drive	16/30"	440	-	-	-
037-01	4904 East Olympic Blvd	14/16"	500	-	-	-
038-02	6384 Telegraph Road	16"	530	800	261	8,314
039-02	4541 Dunham Street	16/14"	750	1,078	351	8,624
043-01	5007 Telegraph Road	16"	502	425	138	8,752
051-01	634 1/2 South Atlantic Blvd	16"	455	-	-	-
052-01	1214 South Sunol Pump	30/16"	631	-	-	-
054-01	2208 South Atlantic Blvd	20/16"	497	657	214	7,202
056-01	6606 East Washington	16"	500	-	-	-
063-01	3316 WEST BEVERLY	18"	860	4,548	1,482	8,777
Grand Total				9,659	3,147	71,183

Number of Wells = 18

CALIFORNIA WATER SERVICE COMPANY

EAST LOS ANGELES DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2017

SCHEDULE D - 2

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)
Rowan Ave. near Folsom	Sta. 004-Tank 1C	Wells & Purchases	Steel	1,320
Rowan Ave. near Blanchard	Sta. 060-Tank 1	Wells & Purchases	Steel	250
Third St. near Humphrey	Sta. 023-Tank 3C	Wells & Purchases	Steel	260
Degarmo St.	Sta. 012-Tank 2 (Res. 4A)	Wells & Purchases	Steel	933
Degarmo St.	Sta. 012-Tank 3	Wells & Purchases	Steel	2,964
Atlantic Blvd.	Sta. 061-Tank 9A	Wells & Purchases	Steel	500
Atlantic Blvd.	Sta. 061-Tank 9B	Wells & Purchases	Steel	500
Lincoln Ave.	Sta. 040-Tank 10A	Wells & Purchases	Steel	1,000
Lincoln Ave.	Sta. 040-Tank 10C	Wells & Purchases	Steel	1,000
Lincoln Ave.	Sta. 040-Tank 10 D	Wells & Purchases	Steel	3,069
Eastern Ave. near Posey	Sta. 042-Tank 11A	Wells & Purchases	Steel	1,500
Eastern Ave. near Posey	Sta. 042-Tank 11B	Wells & Purchases	Steel	3,000
Ferguson Dr. and Gerhart St.	Sta. 055-Tank 1 (Res.12)	Wells & Purchases	Steel	500
Ferguson Dr. and Gerhart St.	Sta. 055-Tank 2	Wells & Purchases	Steel	1,500
Washington Blvd. e/o Cobb St.	Sta. 010-Tank 13A	Wells & Purchases	Steel	500
Washington Blvd. e/o Cobb St.	Sta. 010-Tank 13B	Wells & Purchases	Steel	500
Telegraph Road E/O Washington	Sta. 038-Tank 1	Raw Water	Steel	22
Telegraph Road E/O Washington	Sta. 038-Tank 2	Raw Water	Steel	22
4537 Dunham Street	Sta. 039-Tank 1	Backwash	Steel	30
	Sta. 013-Tank 1	Raw Water	Steel	27
Repetto Ave. near Woods Ave.	Sta. 058-Res. 15	Wells & Purchases	Steel	6,500
21			Total District	25,897

D - Distribution

SCHEDULE D-3

Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch	N/A							
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.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch	N/A							-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.	See Attached	1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel									
20	Wood									
21	Other									
22	Total	-	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.	See Attached	10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
23	Cast Iron									-
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos									-
31	Welded steel									-
32	Wood									-
33	Other									-
34	Total	-	-	-	-	-	-	-	-	-

California Water Service Company
Supply And Distributions Mains
12/31/2017

Department: 106-EAST LOS ANGELES

Pipe Size	Asbestos Cement	Cast Iron	Concrete Cylinder	Copper Tubing	Steel Standard	Steel Cement Lined	Steel Other	Ductile Iron	Plastic Pipe	Total
3/4"				191	72					263
1"				1,796	1,496					3,292
1 - 1/4"										
1 - 1/2"										
2"		8,924		226	9,786				878	19,814
2-3/8"										
2-1/2"					721		3,646			4,367
3"					2,791		7,151			9,942
3-1/2"										
4"	6,925	14,053			8,705		3,997	100	141	33,921
4-1/2"										
5"							730			730
5-1/2"										
6"	409,144	198,637			699	27		8,329	46,349	663,185
7"							3,061			3,061
8"	177,471	124,437			652	688	1,545	13,904	62,255	380,952
9"										
10"	27,352	21,945			630	234	109	304	115	50,689
10-3/4"										
12"	91,091	56,338			4,394	1,814	156	53,636	2,531	209,960
12-3/4"										
14"	4,603	20			173	845				5,641
15"										
16"	21,879	1,219	3,423		2,732	1,316	872	7,705	118	39,264
17"										
18"		0	4,854			129		5,253		10,236
19"										
20"	640	377								1,017
21"			323							323
22"										
24"	35	0	9,519			20				9,574
26"										
27"								0		
30"										
33"										
36"										
37"										
42"										
Total	739,140	425,950	18,119	2,213	32,851	5,073	21,267	89,231	112,387	1,446,231

SCHEDULE D-4				
Number of Active Service Connections				
ELA				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	25,625	25,641	-	-
Commercial	105	105		
Industrial	348	349		
Public authorities				
Irrigation	10	11		
Other (specify)				
Agriculture				
Subtotal	26,088	26,106	-	-
Private fire connections			641	655
Public fire hydrants			2,332	2,339
Total	26,088	26,106	2,973	2,994

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 - in	22,705	
3/4 - in		21,912
1 - in	3,080	5,094
1 1/2 - in	438	33
2 - in	892	1,277
3 - in	157	1
4 - in	69	280
5 - in		2
6 - in	29	197
8 - in	10	313
10 - in	9	70
12 - in		3
12 - in		1
Other		19
Misc		20
Total	27,389	29,222

SCHEDULE D-6	
Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	_____
2. Used, before repair	_____ 2
3. Used, after repair	_____ 39
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 14,550
2. More than 10, but less than 15 years	_____ 4,775
3. More than 15 years	_____ 8,064

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹

ELA

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	238	223	228	268	250	289	297	1,793
Commercial	135	127	131	147	140	162	164	1,006
Industrial	30	32	29	35	30	33	36	225
Public authorities	37	25	32	48	46	57	65	310
Irrigation								-
Other (specify)				1		1		2
								-
Total	440	407	420	499	466	542	562	3,336

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	293	307	270	264	278	1,412	3,205	4,953
Commercial	165	173	154	153	156	801	1,807	362
Industrial	36	38	33	31	38	176	401	607
Public authorities	62	59	66	52	65	304	614	-
Irrigation						-	-	-
Other (specify)	2			1	3	6	8	5
						-	-	-
Total	558	577	523	501	540	2,699	6,035	5,927

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

Total acres irrigated _____ N/A

Total population served _____ 151,279

End of Year Balances in Selected Accounts East Los Angeles

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

131	Materials and Supplies	(G)	\$	3,344
			\$	<u>382,038</u>
100-3	Construction Work in Progress	(G)	\$	1,387,464
			\$	<u>17,565,190</u>
241	Advances for Construction		\$	<u>75,704</u>
265	Contributions in Aid of Construction		\$	<u>3,241,304</u>

(G) General Office Allocation

DECLARATION

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

I, the undersigned _____ David B. Healey for James Crawford
Name of District Manager or Equivalent (Please Print)

of _____ East Los Angeles _____ District
Name of District

of _____ CALIFORNIA WATER SERVICE COMPANY _____
Name of Utility

at _____ 3316 W Beverley Blvd., Montebello, CA 90640-1537 _____
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

Vice President and Corporate Controller
Title (Please Print)

Signature

408-367-8523
Telephone Number

Date

DECLARATION

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

I, the undersigned David B. Healey for James Crawford
Name of District Manager or Equivalent (Please Print)
of East Los Angeles District
Name of District
of CALIFORNIA WATER SERVICE COMPANY
Name of Utility
at 3316 W Beverley Blvd., Montebello, CA 90640-1537
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

Vice President and Corporate Controller
Title (Please Print)

David B. Healey
Signature

408-367-8523
Telephone Number

March 22, 2018
Date

INDEX

	<u>PAGE</u>
Acres Irrigated	17
Advances for construction	18
Construction work in progress	18
Contributions in aid of construction	18
Depreciation and amortization reserves	7
Materials and supplies	18
Meters and services on pipe system	16
Operating expenses	10-12
Operating revenues	9
Population served	17
Rate base	6
Service connections, active	16
Signature	19
Sources of supply and water developed	14
Storage facilities	14
Taxes	13
Transmission and distribution facilities	15
Utility plant in service	4-5