Received		
Examined		
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2017 ANNUAL REPORT OF DISTRICT WATER SYSTEM OPERATIONS OF

		TTULCE COIL	party					
(NAME OF CORPORATION)								
Name of District:	General Office	Location:	San Dimas,	Los Angeles				

Golden State Water Company

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

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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

<u> </u>			_	Deller		A daller	Len	0 0.1	_	
I				Balance		Additions	(Retirements)	Other Debits	ı	Balance
Line		Title of Account		Beg of Year	0	uring Year	During Year	or (Credits)	ı	End of Year
No.	Acct	(a)		(b)		(c)	(d)	(e)	Щ	(f)
1		I. INTANGIBLE PLANT	_		_				L	
2	301	Organization	-	16,452	_	•	<u>-</u>		\$	16,452
3	302	Franchises and Consents (Schedule A-1c)	_	-	_	•	•	-	\$	
4	303	Other Intangible Plant	4.	1,356,656		457,702	-	-	S	1,814,358
5		Total Intangible Plant	\$	1,373,108	\$	457,702	<u> </u>	\$ -	\$	1,830,810
6										
7		II. LANDED CAPITAL								
8	306	Land and Land Rights	S	172,002	\$	-	\$ -	\$ -	\$	172,002
9									Π	
10		III. SOURCE OF SUPPLY PLANT							\Box	
11	311	Structures and Improvements	\top			_	•		S	-
12	312	Collecting and Impounding Reservoirs		-					5	-
13	313	Lake, River and Other Intakes		-			-	-	1 \$	•
14	314	Springs and Tunnels		-		-		-	\$	
15	315	Wells		-		-	•	•	\$	-
16	316	Supply Mains				-	-	•	5	-
17	317	Other Source of Supply Plant		820,254		-	•	-	\$	820,254
18		Total Source of Supply Plant	\$	820,254	\$		\$ -	\$ -	5	820,254
19										
20		IV. PUMPING PLANT	1							
21	321	Structures and Improvements	\top	•		-	-		S	-
22	322	Boiler Plant Equipment	1	-		•	-	-	\$	-
23	323	Other Power Production Equipment		-				-	\$	
24	324	Pumping Equipment	\top	•		-	-	•	S	-
25	325	Other Pumping Plant		•		-	-	•	\$	•
26		Total Pumping Plant	\$		\$	-	\$ -	\$ -	\$	-
27						<u>-</u>				100 100 100
28		V. WATER TREATMENT PLANT	\top							
29	331	Structures and Improvements	1			-	-	•	S	-
30	332	Water Treatment Equipment	1	-			-		S	
31		Total Water Treatment Plant	5		\$	-	s -	S -	S	-

	Account 100.1 - Utility Plant in Service (Continued)										
	Addatic 1997 State in dervice (dominated)										
1 :		Title of A	Balance	Additions	(Retirements)	Other Debits	Balance				
Line		Title of Account	Beg of Year	During Year	During Year	or (Credits)	End of Year				
	Acct	(a)	(b)	(c)	(d)	(e)	(f)				
32		VI. TRANSMISSION AND DIST. PLANT		<u> </u>							
33	341	Structures and Improvements	<u> </u>	-	-	<u> </u>	\$ -				
34	342	Reservoirs and Tanks	<u> </u>		-	-	5 -				
_35	343	Transmission and Distribution Mains	-	-		-	- 1				
36	344	Fire Mains	-	-			\$ -				
37	345	Services			-		5 -				
38	346	Meters	-		-	-	s -				
39	347	Meter Installations	-	-		-	\$ -				
40	348	Hydrants		-		•	\$ -				
41	349	Other Transmission and Distribution Plant			-	•	\$ -				
42		Total Transmission and Distribution Plant	S -	\$ -	\$ -	\$ -	\$ -				
43											
_44		VII. GENERAL PLANT	1								
45	371	Structures and Improvements	11,946,599	257,874	(1,502)		\$ 12,202,971				
46	372	Office Furniture and Equipment	53,708,556	1,584,644	(12,136,016)		\$ 43,157,184				
47	373	Transportation Equipment	1,572,394	237,219	(250,336)	(209,271)	\$ 1,350,006				
48	374	Stores Equipment	-	-	_		\$ -				
49	375	Laboratory Equipment	2,756	-	(2,756)		S -				

80,486

147,338

285,036

187,977

67,931,142 \$

2,323

2,323 \$ 70,298,829 \$

\$

\$

19,162

2,556,601 \$

2,098,899 \$ (12,390,610) \$

(12,390,610) \$

SCHEDULE A-1a

	SCHEDULE A-1b Account 101 - Recycled Water Utility Plant							
			Balance	Additions	(Retirements)	Other Debits	Balance	
Line		Title of Account	Beg of Year	During Year	During Year	or (Credits)	End of Year	
No.	Acct	(a)	(b)	(c)	(d)	(e)	(f)	
1	393	Recycled Water Intangible Plant			<u> </u>	1	\$ -	
2	394	Recycled Water Land and Land Rights				1	\$ -	
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					İ			
2	Refer to Company Schedule A-1b							
3	3							
4				-				
5		-		Total	\$ -			

The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

50 376

52 378

58 | 391

59 | 392

51 377

53 379

54

55

56 | 57 | 390 |

60

61

Communication Equipment

Power Operated Equipment

Other General Plant

Total General Plant

Other Tangible Property

Total Undistributed Items

Total Utility Plant in Service

Utility Plant Purchased

Utility Plant Sold

Tools, Shop and Garage Equipment

VIII. UNDISTRIBUTED ITEMS

80,486

147,338

304,198

187,977

2,323

2,323

60,255,549

57,430,160

- \$

- \$

- S

- S

- | \$

- \$

(209,271) \$

(209,271) \$

\$

SCHEDULE A-4 DISTRICT RATE BASE AND WORKING CASH

Line		Title of Account		Balance 12/31/2017		Balance 1/1/2017
No.	Acct.	(a)	- 1	(b)		(c)
		RATE BASE		(5)		(0)
1		Utility Plant				
2		Plant in Service		60,255,553		70,298,832
3		Construction Work in Progress		5,360,057		1,584,073
4		General Office Prorate		(812,303)		(812,303
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$	64,803,306	\$	71,070,602
6		Loss Assumulated Danasistics	-		_	
7		Less Accumulated Depreciation Plant in Service		00.707.004		00 050 000
8		General Office Prorate	_	29,797,334	-	36,253,902
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$	29,797,334	\$	26 252 002
-		Total Accumulated Depreciation (-Line 1 + Line 0)	- 3	29,/9/,334	1	36,253,902
10		Less Other Reserves	+		\vdash	
11		Deferred Income Taxes		2,566,388		4,115,507
12		Deferred Investment Tax Credit		-	_	1,110,007
13		Other Reserves	1		\vdash	_
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$	2,566,388	\$	4,115,507
						· · · · · · · · · · · · · · · · · · ·
15		Less Adjustments				
16		Contributions in Aid of Construction		(75,954)		(75,954
17		Advances for Construction		256,987		294,057
18		Other				
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$	181,033	\$	218,103
20				(47.05.1	_	
20		Add Materials and Supplies	_	(17,054)	_	(17,054
21		Add Working Cash (=Line 34)		(19,652)	H	(10.652)
21		Add General Office, Rgions, District office, CSA allocation	_	(32,221,844)	_	(19,652)
22		TOTAL DISTRICT RATE BASE	+	(32,22 1,044)		(30,440,363
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$	0	\$	0
						-
\Box		Working Cash				
-1		Determination of Occasional Code Desire	- -			
24 25		Determination of Operational Cash Requirement	-			
25 26		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible Purchased Power & Commodity for Resale*				
27		Meter Revenues: Bimonthly Billing	-			
28		Other Revenues: Flat Rate Monthly Billing				
29		Total Revenues (=Line 27 + Line 28)	\$650.50	1000	COM	
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	SECTION.		1000	
31		5/24 x Line 25 x (100% - Line 30)	(2020)		A000	
32		1/24 x Line 25 x Line 30	900	A Property of the last	900	
33		1/12 x Line 26	955200		Laza	
34		Operational Cash Requirement ("See attached schedule")	\$	(19,652)	\$	(19,652)
		,	1	3, =,===//		(1-,-3-)
\neg		Electric power, gas or other fuel purchased for pumping and/or				
		* purchased commodity for resale billed after receipt (metered).				

03/22/18

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Table 3-I

GOLDEN STATE WATER COMPANY

Operational Cash Requirements (\$ in 000's)

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

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

1		Account 250	Account 251	Account 252	Account 253	Account 259
il		1.14204	Limited-Term	Utility Plant		Recycled
I,	W =	Utility	Utility	Acquisition	Other	Water Utility
Line	ltem (a)	Plant	Investments	Adjustments	Property	Plant
No.	(a)	(b)	(c)	(d)	(e)	(f)
1	Balance in reserves at beginning of year	35,333,619	920,282			
2	Add: Credits to reserves during year	4 705 400				
3	(a) Charged to Account 503	4,725,488	-	L		<u> </u>
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	4.055.030	-			
7	(e) Charged to clearing accounts	1,255,632	<u>-</u>			
8	(f) Salvage recovered	63,758	•			
9	(g) All other credits ¹	-	•			
10	Total credits	\$ 6,044,878	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(12,390,609)	•			
13	(b) Cost of removal	•	-			
14	(c) All other debits ¹	(110,836)	•			
15	Total debits	\$ (12,501,445)		\$ -	\$ -	\$ -
	Balance in reserve at end of year	\$ 28,877,052	\$ 920,282	\$ -	\$ -	\$ -
16						
17						
17 18	State method of determining depreciation cha	arges.		Composite Rate		
17 18 19	State method of determining depreciation cha	arges.		Composite Rate		
17 18 19 20	State method of determining depreciation cha	arges.		Composite Rate		
17 18 19 20 21	State method of determining depreciation cha	arges.		Composite Rate		
17 18 19 20 21 22						
17 18 19 20 21 22 23	State method of determining depreciation cha		turn for the year -		NOT AVAILABL	E BY DISTRICT
17 18 19 20 21 22 23 24			turn for the year -		NOT AVAILABL	E BY DISTRICT
17 18 19 20 21 22 23 24 25		eral Income Tax Re	turn for the year -		NOT AVAILABL	E BY DISTRICT
17 18 19 20 21 22 23 24 25 26	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the year -		NOT AVAILABL	E BY DISTRICT
17 18 19 20 21 22 23 24 25 26 27	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the year -		NOT AVAILABL	E BY DISTRICT
17 18 19 20 21 22 23 24 25 26 27 28	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the year -		NOT AVAILABL	E BY DISTRICT
17 18 19 20 21 22 23 24 25 26 27 28 29	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the year -		NOT AVAILABL	E BY DISTRICT
17 18 19 20 21 22 23 24 25 26 27 28 29 30	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the year -		NOT AVAILABL	E BY DISTRICT
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the year -		NOT AVAILABL	E BY DISTRICT
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the year -		NOT AVAILABL	E BY DISTRICT
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the year -		NOT AVAILABL	E BY DISTRICT
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the year -		NOT AVAILABL	E BY DISTRICT
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the year -		NOT AVAILABL	E BY DISTRICT
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the year -		NOT AVAILABL	E BY DISTRICT
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the year -		NOT AVAILABL	E BY DISTRICT
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the year -		NOT AVAILABL	E BY DISTRICT
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the year -		NOT AVAILABL	E BY DISTRICT
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the year -		NOT AVAILABL	E BY DISTRICT
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the year -		NOT AVAILABL	E BY DISTRICT
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the year -		NOT AVAILABL	E BY DISTRICT
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the year -		NOT AVAILABL	E BY DISTRICT

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		DEDBECIARI E DI ANT		Balance Beginning	Credits to Reserve During Year		Debits to Reserves During Year Excl. Cost	Salvage and Cost of Removal Net		Balance End
No.	Acct.	DEPRECIABLE PLANT (a)		of Year (b)	Excl. Salvage (c)		Removal (d)	(Dr.) or Cr. (e)		of Year (f)
1 :	71001	I. SOURCE OF SUPPLY PLANT	+	(0)	(0)	╁	(0)	(6)	+-	(1)
2	311	Structures and Improvements	+-						5	_
3	312	Collecting and Impounding Reservoirs	+-	-					\$	<u>-</u>
4	313	Lake, river and Other Intakes	_	- 2					_	
5	314	Springs and Tunnels				\rightarrow	-		_	
6	315	Wells				.	-		_	-
7	316	Supply Mains				-	-		_	-
8	317	Other Source of Supply Plant		(777,435)	(12,796	0	-		_	(790,231)
9	П	Total Source of Supply Plant	\$	(777,435)	\$ (12,796) \$		\$.	\$	(790,231)
10						1		1977	Ť	<u> </u>
11		II. PUMPING PLANT				\top			\top	
12	321	Structures and Improvements				1	-		\$	
13	322	Boller Plant Equipment					-		\$	
14	323	Other Power Production Equipment				. _		i -	\$	
15	324	Pumping Equipment		(1,000)					\$	(1,000)
16	325	Other Pumping Plant					-		\$	-
17		Total Pumping Plant	\$	(1,000)	\$	\$	-	\$ -	\$	(1,000)
18			100			Ī		··	T	
19		III. WATER TREATMENT PLANT								
20	331	Structures and Improvements		10%					\$	-
21	332	Water Treatment Equipment		(-						
22		Total Water Treatment Plant	\$		\$.	\$		S -	\$	-
23							()			
24		IV. TRANS. AND DIST. PLANT								
25	341	Structures and Improvements		625	6			-	_	-
26	342	Reservoirs and Tanks		0.40						-
27	343	Transmission and Distribution Mains		5,793				-		5.793
28	344	Fire Mains	_	-		-	•			
29	345	Services	+-	-		_	•			-
30	346	Meters	-	-		_	•	-		-
31	347	Meter Installations	+-	-		-	•	-		•
32	348	Hydrants	+			+	-	-		•
33	349	Other Transmission and Distribution Plant Total Transmission and Distribution Plant	s	5 700		-	-		\$	
35		Total Transmission and Distribution Plant	-	5,793	3 -	\$	•	\$ -	\$	5,793
35	\vdash	V. GENERAL PLANT	+			+-			-	
37	371	Structures and Improvements	+-	(4.440.454)	(400.000		4.500		+-	(1.000.004)
38	372	Office Furniture and Equipment	+-	(4,112,454) (28,826,476)	(182,879		1,502 12,136,015	-		(4.293,831)
39	373	Transportation Equipment	+	(975,595)	(5,693,826			- (C2 750		(22,384,287)
40	374	Stores Equipment	+	(810,095)	(18.277	4	361,172	(63,758		(696,458)
41	375	Laboratory Equipment	+	(2.849)		+	2,756		\$	(02)
42	376	Communication Equipment	+	(74,456)	(1,043	1	2,730		_	(93) (75,499)
43	377	Power Operated Equipment	+-	(68,727)	(2,578		-	-	<u> </u>	(75,499)
44	378	Tools, Shop and Garage Equipment	-	(271,716)	(4.958		-		_	(276,674)
45	379	Other General Plant	+	(180,580)	(17,790				-	(198,370)
46	390	Other Tangible Property	1	(1,249)	(98)				\$	(1,347)
47	391	Water Plant Purchased	1	(46,875)	(46.875				_	(93,750)
48		Total General Plant	\$	(34,560,977)			12,501,445		-	(28,091,614)
49	_	Total	İŝ	(35,333,619)			12,501,445			(28,877,052)

SCHEDULE B-1 Account 501 - 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		601-1.1 Residential Sales		• -	\$ -
4		601-1.2 Metered Sales Low Income Discount (Debit)		-	\$ -
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)		-	<u>s</u> -
6		601-2 Commercial Sales		-	S -
7		601-3 Industrial Sales			\$ -
8		601-4 Sales to Public Authorities		• •	s -
9		Sub-total	\$	- \$ -	-
10	602	Unmetered Sales to General Customers			
11		602-1.1 Unmetered Sales including Commercial Sales			\$ -
12		602-1.2 Unmetered Sales Low Income Discount (Debit)		-	-
13		602-1.2 Unmetered Sales Low Income Balancing Account (Credit)			\$ -
14		602-2 Commercial Sales			\$ -
15		602-3 Industrial Sales		-	\$ -
16		602-4 Sales to Public Authorities		-	\$ -
17		Sub-total	\$	- \$ -	\$ -
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales			\$.
20		603.2 Flat Rate Sales			\$ -
21		Sub-total Sub-total	\$	- \$ -	-
22	604	Private Fire Protection Service		-	\$ -
23	605	Public Fire Protection Service			s -
24	606	Sales to Other Water Utilities for Resale			\$ -
25	607	Sales to Governmental Agencies by Contracts			\$ -
26	608	Interdepartmental Sales	· ·	-	\$.
27	609	Other Sales or Service			
28		Sub-total	\$	- \$ -	\$ -
29		Total Water Service Revenues	\$	- \$ -	-
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges			\$ -
32	611	Miscellaneous Service Revenues	(281,00	4) 48,092	\$ (329,096)
33	612	Rent from Water Property			\$ -
34		Interdepartmental Rents			\$ -
35	614	Other Water Revenues	112,78	2 204,203	\$ (91,421)
36	615	Recycled Water Revenues		-	\$ -
37		Total Other Water Revenues	\$ (168,22	2) \$ 252,295	\$ (420,517)
38	501	Total operating revenues	\$ (168,22	2) \$ 252,295	\$ (420,517)

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities Respondent should use the group of accounts applicable to its class

			(Clas	ss	Arnount Current	Amount Preceding	Net Change During Year Show Decrease
Line		Account			1	Year	Year	in (Parenthesis)
No.	Acct.	(a)	Α	В	<u></u>	(b)	(c)	(d)
1		I. SOURCE OF SUPPLY EXPENSE	L					
2		Operation		Ш	L			
3		Operation supervision and engineering	Α	В		-	-	S -
4		Operation supervision, labor and expenses			С			\$ -
_5		Operation labor and expenses	Α	₿		•	-	\$ -
6		Miscellaneous expenses	Α			483	-	\$ 483
7	704	Purchased water including MCBA/supply cost balancing accounts	Α	В	C	-	•	\$ -
8		Maintenance						
_9	706	Maintenance supervision and engineering	Α	В			-	\$ -
10		Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	Α	В	Г	8	-	\$ 8
12	708	Maintenance of collect and impound reservoirs	Α		П	-	-	\$ -
13	708	Maintenance of source of supply facilities	Π	В	Г	i		S -
14	709	Maintenance of lake, river and other intakes	A	-	$\overline{}$	-		\$ -
15	710	Maintenance of springs and tunnels	Α	П	Т	-	-	\$ -
16		Maintenance of wells	Α	П		-	-	\$ -
17	712	Maintenance of supply mains	Α		\vdash			S -
18	713	Maintenance of other source of supply plant	Α	В	$\overline{}$	-		\$ -
19		Total source of supply expense			г	\$ 491	S -	\$ 491
20		II. PUMPING EXPENSES			Н			
21		Operation	Н	П				
22	721	Operation supervision and engineering	Α	В			-	S -
23		Operation supervision labor and expense	··	Ť	С			\$ -
24		Power production labor and expenses	Α		Ť	_	-	S -
25		Power production labor, expenses and fuel	<u> </u>	В				\$ -
26		Fuel for power production	Α	Ť	_			\$ -
27		Pumping labor and expenses	A	В				\$ -
28		Miscellaneous expenses	A	H				\$ -
29		Fuel or power purchased for pumping	A	В	C	-		\$ -
30	720	Maintenance	-	퓌	-			
31	729	Maintenance supervision and engineering	A	в				\$ -
32		Maintenance of structures and equipment	Н	븬	С	-		\$ -
33		Maintenance of structures and improvements	Α	В	~			\$ -
34		Maintenance of structures and improvements Maintenance of power production equipment	A	릶	_		•	\$ -
35		Maintenance of power production equipment	A	뒴	-			-
36		Maintenance of power pumping equipment Maintenance of other pumping plant	A		\vdash	<u>.</u>	-	<u> </u>
37	. 133	Total pumping expenses	4	믝	_	<u> </u>	s -	\$ - \$ -
31		rotai pumping expenses	L.J			3 -	3 -	3 -

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued) Respondent should use the group of accounts applicable to its class

				Clas	ss	Amount Current	Amount Preceding	D	et Change uring Year w Decrease
Line		Account	ı			Year	Year	in (Parenthesis)
No.	Acct.	(a)	Α	В	C	(b)	(c)		(d)
38		III. WATER TREATMENT EXPENSES	П	П	П				
39		Operation			П				
40	741	Operation supervision and engineering	A	В		-	-	\$	-
41	741	Operation supervision, labor and expenses			С			\$	-
42	742	Operation labor and expenses	Α	П		-	-	\$	-
43	743	Miscellaneous expenses	Α	В		-	-	\$	-
44	744	Chemicals and filtering materials	Α	В		36	-	\$	36
45		Maintenance			П				
46	746	Maintenance supervision and engineering	Α	В	Г	-	-	\$	-
47	746	Maintenance of structures and equipment	П		C			\$	_
48	747	Maintenance of structures and improvements	Α	В		_	-	\$	-
49	748	Maintenance of water treatment equipment	Α	В	П	-	-	\$	-
50		Total water treatment expenses	П	П	Г	\$ 36	\$ -	\$	36
51		IV. TRANS. AND DIST. EXPENSES			П				
52		Operation			Т				
53	751	Operation supervision and engineering	A	В	Т	-	-	\$	-
54	751	Operation supervision, labor and expenses	П		С			\$	
55	752	Storage facilities expenses	Α			-	-	\$	_
56		Operation labor and expenses	Г	В	Г			\$	-
57	753	Transmission and distribution lines expenses	Α			-	-	\$	-
58	754	Meter expenses	Α			-	-	\$	_
59	755	Customer installations expenses	Α		П	-	-	\$	-
60	756	Miscellaneous expenses	Α	Г	Г	7,690	5,262	\$	2,428
61		Maintenance	П			_			
62	758	Maintenance supervision and engineering	Α	В		-	-	\$	-
63	758	Maintenance of structures and plant	П		C			\$	-
64	759	Maintenance of structures and improvements	A	В		-	-	\$	-
65	760	Maintenance of reservoirs and tanks	Α	В		-	-	\$	_
66	761	Maintenance of trans, and distribution mains	Α			-	-	\$	-
67	761	Maintenance of mains		В	Г			\$	-
68	762	Maintenance of fire mains	Α			-	-	\$	_
69	763	Maintenance of services	Α			-	-	\$	-
70	763	Maintenance of other trans, and distribution plant		В				\$	-
71		Maintenance of meters	Α			-	-	\$	-
72	765	Maintenance of hydrants	Α			-	•	\$	_
73		Maintenance of miscellaneous plant	Α			-	-	\$	-
74		Total transmission and distribution expenses				\$ 7,690	\$ 5,262	\$	2,428

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued) Respondent should use the group of accounts applicable to its class

			c	Clas	s	Amount Current		Amount Preceding		Net Change During Year Show Decrease
Line		Account				Year		Year		In (Parenthesis)
No.	Acct.	(a)	Α	В	C	(b)		(c)		(d)
75		V. CUSTOMER ACCOUNT EXPENSES								
76		Operation		Г						
77	790	Transferred Customer Expenses		Г		(3,559,669)		(3,508,809)	\$	(50,860)
78	771	Supervision	Α	В		416,272		385,169	\$	31,103
79	771	Superv., meter read., other customer acct expenses	П		С			· · · · · · · · · · · · · · · · · · ·	\$	
80	772	Meter reading expenses	Α	В			T	425	\$	(425)
81	773	Customer records and collection expenses	Α			2,707,323		2,491,255	\$	216,068
82	773	Customer records and accounts expenses	\Box	В					\$	-
83	774	Miscellaneous customer accounts expenses	A		\Box	436,074		631,960	\$	(195,886)
84	775	Uncollectible accounts	Α	В	C				\$	-
85		Total customer account expenses				\$ -	\$	-	\$	
86		VI. SALES EXPENSES	_		П					
87		Operation	Н	\vdash	П				 	
88	781	Supervision	A	В	Н				\$	-
89		Sales expenses	H	_	C				\$	
90	782	Demonstrating selling expenses	Ā	\vdash	Ť	(497)		1,254	\$	(1,751)
91		Advertising expenses	Ä	\vdash	Н	8,537		17,589	\$	(9,052)
92		Miscellaneous, jobbing and contract work	Â		-	0,001	\vdash	- 17,000	\$	(0,002)
93		Merchandising, jobbing and contract work	À	\vdash		15	\vdash	-	\$	15
94	700	Total sales expenses	^		-	\$ 8,055	\$	18,843	\$	(10,788)
95		VII. RECYCLED WATER EXPENSES	Н			<u>Ψ</u> 0,000	٠	10,043	-	(10,700)
96		Operation and Maintenance	\vdash				-		\vdash	
97		Recycled water operation and maint, expenses			Н				\$	
98		Total recycled water expenses		Н	Н	\$ -	\$		\$	
99		VIII. ADMIN. AND GENERAL EXPENSES	Н	Н	\vdash		۳		Ψ	
100		Operation		Н			 		_	
101	790	Allocation of A&G Expenses				(45,994,373)		(50,582,720)	\$	4,588,347
102		Administrative and general salaries	Α	В	С	12,502,018		12,219,906	\$	282,112
103		Office supplies and other expenses	Ä	В	č	1,688,902	 	1,745,188	\$	(56,286)
104		Property insurance	Ä	Ť	Ť	315,258	╁	328,368	\$	(13,110)
105		Property insurance, injuries and damages		В	С	010,200	-	020,000	\$	(10,110)
106		Injuries and damages	Α	_	Ť	1,807,375	_	2,143,240	\$	(335,865)
107		Employees' pensions and benefits		В	c	11,275,825		10,909,973		365,852
108		Franchise requirements		B	Ċ	64,675		65,793	\$	(1,118)
109		Regulatory commission expenses			ŏ	1,632,273		563,855		1,068,418
110		Outside services employed	Ä	٦	Ť	7,462,364		13,560,685	\$	(6,098,321)
111		Miscellaneous other general expenses	~	В		1,402,004		10,000,000	\$	(0,000,021)
112		Miscellaneous other general operation expenses	\dashv		c				\$	
113		Miscellaneous general expenses	A		Ť	2,252,395	\vdash	2,231,302	\$	21,093
114	100	Maintenance	Ĥ		\neg	2,202,000	\vdash	2,201,002	Ψ_	21,000
115	805	Maintenance of general plant		В	ᆲ	2,247,950		2,150,040	\$	97,910
116		Total administrative and general expenses	$\stackrel{\sim}{}$		ᅴ	\$ (4,745,338)	\$	(4,664,370)		(80,968)
117		XI. MISCELLANEOUS	\dashv		\dashv	+ (111401000)	<u> </u>	(-1,004,010)	Ψ	(00,000)
118	810	Customer surcredits	\dashv		\dashv		 		\$	
119		Rents	A	В	ᅱ	352,302		339,476	\$	12,826
120		Administrative expenses transferred - Cr.		В		(1,863,601)	 	(1,905,233)		41,632
121		Duplicate charges - Cr.	쉬	В	쉬	(1,003,001)	 	(1,503,233)	\$	41,032
122	013	Total miscellaneous	-	P	쒸	\$ (1,511,299)	6	(1,565,757)		54,458
			\dashv	4	-		•			
123		Total operating expenses			_	\$ (6,240,365)	2	(6,206,022)	<u>ə</u>	(34,343)

		SC	HEDULE	E B-4		····				
	Account 507	- T	axes Cha	arged Durin	g Year					
			DISTRIBUTION OF TAXES CHARGED							
1		1 1	Total Taxes	(Sho	w utility department who	are applicable and accoun	t charged)			
1			Charged	Water	Nonutility	Other	Capitalized			
Line	Kind of Tax	1	During Year	(Account 507)	(Account 521)	(Account)	(Omit Account)			
No.	(a)		(b)	(c)	(d)	(e)	(f)			
1	Federal corporate income taxes ("FIT")	\$	-	-			·-			
2	CA corp franchise taxes ("CCFT")(current)	\$_	-	-						
3	Property taxes	\$	190,905	190,90	5					
4	Other taxes:	\$	-	-						
5	FIT(deferred)	\$		-						
6	Amortization of ITC	\$	-							
7	CCFT(deferred)	\$	-	•						
8	Payroll taxes	\$	1,148,760	1,148,76	0					
9	Franchise taxes including licenses & filing fees	 \$	7.940	7,94	0					
10	Groundwater production assessments (pump taxes)	\$	-							
11		\$	-			1				
12		\$	-							
13		\$								
14	Total	\$	1,347,606	\$ 1,347,60	6 \$	- \$	- S -			

SCHEDULE D-1 Sources of Supply and Water Developed STREAMS

FLOW IN(unit)2

Annual

Quantities

Line		or Creek	Locati	on of	P	riority	/ Right	Dive	sions	Diverted	
No.	Diverted into*	(Name)	Diversio	n Point		aim	Capacity	Max.	Min.	(Unit) ²	Remarks
1										"None"	
2						-					
3											
4			. "								
5											
			WE	ELLS					1.7	Annual	
Ι.								Pum	ping	Quantities	
Line	At Plant					'⊏	epth to	Сар	acity	Pumped	
No.	(Name or Number)	Location	Number	Dimensi	ions	١	Vater	3.64	(Unit) ²	(Unit) ²	Remarks
6										"None"	
7											
8											
9		-									
10			<u> </u>								
	TUNN	ELS AND SPRI	NGS				FLOW			Annual Quantities	
Line			1		_	· ·		in County		Used	
No.	Designation	Location	Nur	nber		Maxir	mum	Minii	mum	(Unit) ²	Remarks
11			1						-	"None"	110/110/110
12								_			
13											
14											
_15											
			<u> </u>								
			F	Purchased	d Wat	ler fo	r Resale				ľ
4.6	Durchaged from										

16	Purchased from		• • • • • • • • • • • • • • • • • • •
17	Annual quantities purchased	"None"	(Unit chosen) ²
18			
19			

^{*} State ditch, pipe line, reservoir, etc., with name, if any

From Stream

SCHEDULE D-2 Description of Storage Facilities

Line	· · · · · · · · · · · · · · · · · · ·		Combined Capacity	
No.	Туре	Number	(Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			"None"
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal		·	
12	Concrete			
13	Total	-	-	

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-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						ı		
2	Flume								43
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								-
7	Flume								-
8	Lined conduit								-
9							_		
10	Total	-	-	-	-				

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

Line										
No.		1	2	2 1/2	3	4	5	6	8	10
11	Cast Iron	-	-	-	-	- 1	-	-	-	-
	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-		-	¥.	121	-	-	-	-
15	Steel	-	1.6	9	-	3+3	-	-	-	•
16	Asbestos Cement		-	-	-	(2)	-	-	-	-
17	Ductile Iron	*		-	80	0.50	-	-	-	-
	HDPE	70.	273	2	*		-	-	-	-
19	PVC	-	-	-	7	-	-	-	-	-
20	1 1111									
21										
22	Total			-	-	-	-	-	-	-

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

									r Sizes	
Line								(Speci	fy Sizes)	Total
No.		12	14	16	18	20	24	22/30		All Sizes
	Cast Iron	-	-		2	-	-	-		-
	Cement Lined Steel	-	-	-	-	-	_	-		•
25	Concrete	-			-	-	-	-		-
26	Copper	- 1	-	-	£2		-	-		-
27	Steel		0.70		-	-	-	-		-
28	Asbestos Cement	-	-	-	-	0.70	-	-		-
	Ductile Iron	-	32.	-	- 22	-	-	-		-
30	HDPE		-	-	-	-	-	-		-
31	PVC		-	-	-	-	-	-		-
32										-
33					·					-
34	Total	-	-	-	-	-	-	-	-	-

SCHEDULE D-4 Number of Active Service Connections

	Metered -	- Dec 31	Flat Rate	- Dec 31
	Prior	Current	Prior	Current
Classification	Year	Year	Year	Year
Residential	-	- 1		-
Commercial	-	-	-	-
Industrial	-	-	•	-
Public authorities	1 -	-	-	-
Irrigation	- 1	_	-	-
Other	- 1	-	-	-
Contract	- 1	-	-	-
Subtotal	-	-	-	•
Private fire connections	-	- 1	-	-
Public fire hydrants	-	-	-	-
Total *	-	-		-

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

Size	Meters	Active Service Connections
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	•	•
Oth		•
Total *	-	-
	· ———	

SCHEDULE D-6 Meter Testing Data

	weter restin	g Data	
A	Number of Meters Tested During Year as I in Section VI of General Order No. 103: 1. New, after being received 2. Used, before repair	Prescribed	
В.	Number of Meters in Service Since Last 1. Ten years or less	st Test	-
	2. More than 10, but less than 15 years		
	3. More than 15 years		-

			SCHEDULE D-7	E D-7	:			
Water Delivered to Metered Customers by Months and Years in	d to Metered C	Sustomers by	/ Months and	Years in	CCF	Į)	(Unit Chosen)	
Classification			Dr	During Current Year	ar			
of Service	January	February	March	April	May	June	July	Subtotal
Residential	•	•	•	1	•			•
Commercial	•	1			3		1.0	•
Industrial	•	'	1	1	•	2.1	ı	•
Public authorities		•	•	9	1	-		٠
Irrigation	-	!		•	1	-	•	
Other		•		:	1		1	•
Contract	•	ı	•	¥	•	-	-	•
Total	•	•	•	f	-	•	1	ı
Classification			ō	During Current Year	ar			Total
of Service	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	•	'	•		•		-	•
Commercial	•	1	*	1	1	1	•	•
Industrial	•	•		•	•	-	1	
Public authorities	-	1	•	1	•		1	1
Irrigation	٠	1	٠	e i	1	•	ı	
Other	•	•	•	ी	1	0	1	•
Contract	•	•	1		1	1	•	
Total	•	-	•		1	•	1	4
1 Ousselly unite to be in hundreds of outing	olles to specialist too	sim so look one	4000					
בספונונין סיוונס נס ספיוון ונסוומופסס טו כסטוב ופסן, וונסטספונעס טו קפווטונס, מכופיופסן, טו חווונופן א וונכודיטקאס,	cet, ilicusabus of gallo	ווא, מכוכיופפו, טו וווווו	er s mon-udys.					
Total acres irrigated				Total p	Total population served		•	

End of Year Balances in Selected Accounts

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

131	Materials and Supplies	\$ (17,054)
100-3	Construction Work in Progress	\$ 5,360,057
241	Advances for Construction	\$ 256,987
265	Contributions in Aid of Construction	\$ (75,954)

	DECLA	ARATION	
(PLEASE VERI	FY THAT ALL SCHEDULES ARE	ACCURATE AND COMPLETE BEFORE S	SIGNING)
I, the undersigned _		adys Farrow	
	Name of District	ct Manager or Equivalent (Please Print)	
of	General		District
	Name of I	District	
of		te Water Company	<u>.</u>
	Nan	ne of Utility	
at		vd., San Dimas, CA 91773	
	Address	of District Office	
under penalty of perju	ry do declare that this report has b	peen prepared by me, or under my direction,	from the
Ass	t - Finance, Treasurer and istant Secretary	Glady Jane	
Tit	le (Please Print)	✓ S[gr]atufe	
	909 394-3600	Mov 19, 2019	
	ephone Number	May 18, 2018 Date	

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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

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

Line		Title of Account	Balance Beg of Year	Additions During Year	(Retirements) During Year	Other Debits or (Credits)	Balance End of Year
No.	Acct	(a)	(b)	(c)	(d)	(e)	(f)
1	71001	I. INTANGIBLE PLANT	1 (0)	(0)	1 (0)	(0)	(17
2	301	Organization					s -
3	302	Franchises and Consents (Schedule A-1c)	-				S -
4	303	Other Intangible Plant	† .		-		\$ -
5		Total Intangible Plant	S -	s -	\$ -	s -	\$ -
6			_				
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	S -	S -	S -	s -	s -
9				1			-
10		III. SOURCE OF SUPPLY PLANT	 				·
11	311	Structures and Improvements		-	-		S -
12	312	Collecting and Impounding Reservoirs	144,515	562,195	(4,506)		\$ 702,204
13	313	Lake, River and Other Intakes	-			-	\$ -
14	314	Springs and Tunnels	1	-		-	\$ -
15	315	Wells			-		S -
16	316	Supply Mains	-		-	-	\$ -
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 144,515	\$ 562,195	\$ (4,506)	\$ -	\$ 702,204
19			-				
20		IV. PUMPING PLANT		İ			
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	6,981		-	-	\$ 6,981
26		Total Pumping Plant	\$ 6,981	\$ -	\$ -	-	\$ 6,981
27					Tel		
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements			-		\$ -
30	332	Water Treatment Equipment	-		•	-	\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	S -	S -

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			SCHEDU				
		Account 100	.1 - Utility Pla	nt in Service (Continued)		
Line		Title of Account	Balance Beg of Year	Additions	(Retirements)	Other Debits	Balance
No.	Acct	(a)	(b)	During Year (c)	During Year (d)	or (Credits) (e)	End of Year
32	ACCI	VI. TRANSMISSION AND DIST. PLANT	(0)	(0)	(0)	(e)	(f)
33	341	Structures and Improvements	-				S -
34	342	Reservoirs and Tanks	-	-	-	-	5 -
35	343	Transmission and Distribution Mains	-	-	-		S -
36	344	Fire Mains		-	-		S -
37	345	Services					s ·
38	346	Meters	-		-		S -
39	347	Meter Installations	-	-			S -
40	348	Hydrants					S -
41	349	Other Transmission and Distribution Plant					s -
42	1	Total Transmission and Distribution Plant	\$ -	S -	S -	s -	S -
43					<u></u>		1
44	Ш	VII. GENERAL PLANT					
45	371	Structures and Improvements	35,366	6,477		-	\$ 41,843
46	372	Office Furniture and Equipment	242,389	42,299			
47	373	Transportation Equipment	307,493		2,469		
48	374	Stores Equipment	-			-	\$ -
49	375	Laboratory Equipment	755	-1		-	\$ 755
50	376	Communication Equipment	-		-		
51	377	Power Operated Equipment	-		-	•	-
52	378	Tools, Shop and Garage Equipment	108,393	1,200	-	-	\$ 109,593
53	379	Other General Plant	14,763	-		-	\$ 14,763
54		Total General Plant	\$ 709,159	\$ 49,976	\$ 2,469	\$ -	\$ 761,604
55			9.20				
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property		-	-	-	\$ -
58	391	Utility Plant Purchased		-	-	-	s -
59	392	Utility Plant Sold	-	-	-	•	S -
60		Total Undistributed Items	S -	\$ -	\$ -	\$ -	S -
61		Total Utility Plant in Service	\$ 860,655	\$ 612,171	\$ (2,037)	\$ -	\$ 1,470,789

		Account	SCHEDU 101 - Recycle		ity Plant		
Line		Title of Account	Balance	Additions	(Retirements)	Other Debits	Balance
			Beg of Year	During Year	During Year	or (Credits)	End of Year
No.	Acct	!	(b)	(c)	(d)	(e)	(f)
1	393	Recycled Water Intangible Plant					\$ -
_2	394	Recycled Water Land and Land Rights				ĺ	S -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	S -	\$ -	S -	\$ -	S -

		CHEDULE A-1c - Franchises and Co	onsents		
Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years	Date of Acquisition by Utility (d)	Balance End of Year [†] (e)
1					
2	Refer to Company Schedule A-1b	1			<u> </u>
3					
4					
5		•	•	Total	IS -

¹ The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

SCHEDULE A-4 DISTRICT RATE BASE AND WORKING CASH

		Title of Assemb		Balance	1	Balance
Line No.	Acct.	Title of Account	1	2/31/2017	'	1/1/2017
NO.	Acct.	(a) RATE BASE	+	(b)		(c)
		11000. 714				-
2		Utility Plant Plant in Service	-	768,587	-	716 143
3		Construction Work in Progress		863	-	716,142
4		General Office Prorate		003	-	7,293
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	 \$	769,450	\$	723,436
Ť		Total Gross Flant (-Line 2 · Line 3 · Line 4)	+*	709,450	Ψ	723,430
6		Less Accumulated Depreciation	1			
7		Plant in Service		487,955		452,880
8		General Office Prorate				
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$	487,955	\$	452,880
10		Less Other Reserves				
11		Deferred Income Taxes		87,717		82,429
12		Deferred Investment Tax Credit		-		
13		Other Reserves		51		51
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$	87,767	\$	82,479
15		Less Adjustments			 	
16		Contributions in Aid of Construction		-		•
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		(48,201)		(58,220
21		Add Working Cash (=Line 34)			<u> </u>	
21		Add General Office, Rgions, District office, CSA allocation	_	(142,855)		(127,185
22		TOTAL DISTRICT RATE BASE	1	(==,==,		(,=,,,,,,
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$	0	\$	0
		Western On the				
\dashv		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)			2567	
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	95376		100	
31		5/24 x Line 25 x (100% - Line 30)	1000		3855	
32		1/24 x Line 25 x Line 30	40V.000		MILE.	evite villa
33		1/12 x Line 26			137237	
34		Operational Cash Requirement ("See attached schedule")	\$		\$	•
\dashv		Electric power, gas or other fuel purchased for pumping and/or	1	<u> </u>		
- 1		 purchased commodity for resale billed after receipt (metered). 				

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

		Accou	nt 250	Account 251 Limited-Term	Account 252 Utility Plant	Account 253	Account 259 Recycled
		Util	liko	Utility	Acquisition	Other	Water Utility
Line	Item	Pla		Investments	Adjustments	Property	Plant
No.	(a)	(b		(c)			
1	Balance in reserves at beginning of year		58,318	36,018	(d)	(e)	(f)
2	Add: Credits to reserves during year		30,310	30,010		 	<u> </u>
3	(a) Charged to Account 503		18,292	-			
4	(b) Charged to Account 504		10,232				
5	(c) Charged to Account 505			-			
6	(d) Charged to Account 265	+					-
7	(e) Charged to Account 203	+	14,797	-			
8	(f) Salvage recovered	+		-			
$\overline{}$	(g) All other credits ¹		-	-			
9		-	-				
10	Total credits	\$	33,089	\$ -	\$ -	\$ -	\$
11	Deduct: Debits to reserves during year						<u> </u>
12	(a) Book cost of property retired	_	2,469	•			
13	(b) Cost of removal		-	-			
14	(c) All other debits ¹		-				
15	Total debits	\$	2,469		\$	\$ -	\$
16	Balance in reserve at end of year	\$ 4	93,876	\$ 36,018	\$ -	\$ -	\$
17							
18	State method of determining depreciation cha	arges.			Composite Rate		
18 19	State method of determining depreciation cha	arges.			Composite Rate	<u> </u>	
18 19 20	State method of determining depreciation cha	arges.			Composite Rate		
18 19 20 21	State method of determining depreciation cha	arges.			Composite Rate		
18 19 20 21 22							
18 19 20 21	State method of determining depreciation characteristics and the depreciation claimed in your Federal		Tax Rei	turn for the year -		NOT AVAILABL	E BY DISTRIC
18 19 20 21 22	Report the depreciation claimed in your Fede	eral Income	Tax Rei	turn for the year -			E BY DISTRIC
18 19 20 21 22 23	Report the depreciation claimed in your Fede	eral Income	Tax Re	turn for the year -			E BY DISTRIC
18 19 20 21 22 23 24		eral Income	Tax Re	turn for the year -			E BY DISTRIC
18 19 20 21 22 23 24 25	Report the depreciation claimed in your Fede	eral Income	Tax Re	turn for the year -			E BY DISTRIC
18 19 20 21 22 23 24 25 26	Report the depreciation claimed in your Fede	eral Income	Tax Rei	turn for the year -			E BY DISTRIC
18 19 20 21 22 23 24 25 26 27	Report the depreciation claimed in your Fede	eral Income	Tax Rei	turn for the year -			E BY DISTRIC
18 19 20 21 22 23 24 25 26 27 28	Report the depreciation claimed in your Fede	eral Income	Tax Rei	turn for the year -			E BY DISTRIC
18 19 20 21 22 23 24 25 26 27 28 29	Report the depreciation claimed in your Fede	eral Income	Tax Rei	turn for the year -			E BY DISTRIC
18 19 20 21 22 23 24 25 26 27 28 29 30	Report the depreciation claimed in your Fede	eral Income	Tax Rei	turn for the year -			E BY DISTRIC
18 19 20 21 22 23 24 25 26 27 28 29 30 31	Report the depreciation claimed in your Fede	eral Income	Tax Rei	turn for the year -			E BY DISTRIC
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32	Report the depreciation claimed in your Fede	eral Income	Tax Rei	turn for the year -			E BY DISTRIC
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	Report the depreciation claimed in your Fede	eral Income	Tax Rei	turn for the year -			E BY DISTRIC
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	Report the depreciation claimed in your Fede	eral Income	Tax Rei	turn for the year -			E BY DISTRIC
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Report the depreciation claimed in your Fede	eral Income	Tax Rei	turn for the year -			E BY DISTRIC
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34	Report the depreciation claimed in your Fede	eral Income	Tax Rei	turn for the year -			E BY DISTRIC
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Report the depreciation claimed in your Fede	eral Income	Tax Rei	turn for the year -			E BY DISTRIC
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Report the depreciation claimed in your Fede	eral Income	Tax Rei	turn for the year -			E BY DISTRIC
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Report the depreciation claimed in your Fede	eral Income	Tax Rei	turn for the year -			E BY DISTRIC
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Report the depreciation claimed in your Fede	eral Income	Tax Rei	turn for the year -			E BY DISTRIC
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Report the depreciation claimed in your Fede	eral Income	Tax Rei	turn for the year -			E BY DISTRIC

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		DEPRECIABLE PLANT	Balance Beginning of Year	Credits to Reserve During Year Excl. Salvage	Debits to Reserves During Year Excl. Cost Removal	Salvage and Cost of Removal Net (Dr.) or Cr.	Balance End of Year
No.	Acct.	(a)	(b)	(c)	(d)	(e)	(f)
1		I. SOURCE OF SUPPLY PLANT	1	i		1	
2	311	Structures and Improvements	-	-	-		\$
3	312	Collecting and Impounding Reservoirs	(41,454)	(482)	-		\$ (41,93
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	\$ (41,454)	\$ (482)	S -	S -	\$ (41,930
10							(11100
11		II. PUMPING PLANT	 				
12	321	Structures and Improvements				-	\$
13	322	Boiler Plant Equipment				-	\$
14	323	Other Power Production Equipment			-	-	S
15	324	Pumping Equipment	-		-	-	S
16	325	Other Pumping Plant	(2,523)	(281)		-	
17	320	Total Pumping Plant	\$ (2.523)				\$ (2,804
18			unio Ser	(20.7)			(2,00-
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	·	-		-	\$
21	332	Water Treatment Equipment			-	-	\$
22	332	Total Water Treatment Plant	\$ -		\$ -		\$
23	\vdash	Total Traces Traces Traces	•		-		
24		IV. TRANS. AND DIST. PLANT				ļ	
25	341	Structures and Improvements		_	-		S
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	1	-		-	\$
32	348	Hydrants	-	-		-	Š
33	349	Other Transmission and Distribution Plant	· .				S
34		Total Transmission and Distribution Plant	s .		\$ -		S
35							•
36		V. GENERAL PLANT					1
37	371	Structures and Improvements	(17,439)	(74)		-	\$ (17,513
38	372	Office Furniture and Equipment	(175,882)			-	\$ (184,801
39	373	Transportation Equipment	(169,527)	(14,797)	(2,469)	-	\$ (186,793
40	374	Stores Equipment	(105,027)	(14,737)	(2,400)	-	\$ (100,130
41	375	Laboratory Equipment	(910)	-			\$ (910
42	376	Communication Equipment	(510)			-	\$ (910
43	377	Power Operated Equipment			-	-	\$
44	378	Tools, Shop and Garage Equipment	(45,209)	(7,715)	-	-	\$ (52,924
45	379	Other General Plant	(5,374)	(821)	-	-	\$ (6.195
46	390	Other Tangible Property	(3,374)	(021)	- :	-	\$ (0.195
47	391	Water Plant Purchased	-			-	•
48		Total General Plant	\$ (414,341)	\$ (32,326)			\$ (449,136
49		Total	\$ (458,318)		\$ (2,469)		\$ (493,876

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SCHEDULE B-1 Account 501 - Operating Revenues

Line		ACCOUNT	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		I. WATER SERVICE REVENUES	(-)	(-,	(-/
2	601	Metered Sales to General Customers			_
3		601-1.1 Residential Sales	-		\$
4		601-1.2 Metered Sales Low Income Discount (Debit)	-	•	\$
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	-	-	\$
6		601-2 Commercial Sales	-		\$
7		601-3 Industrial Sales	•	-	\$
8		601-4 Sales to Public Authorities	-	-	\$
9		Sub-total	\$ -	\$ -	\$
10	602	Unmetered Sales to General Customers			
11		602-1.1 Unmetered Sales including Commercial Sales	•	-	\$
12		602-1.2 Unmetered Sales Low Income Discount (Deblt)	-	-	\$
13		602-1.2 Unmetered Sales Low Income Balancing Account (Credit)	-		S
14		602-2 Commercial Sales		-	\$
15		602-3 Industrial Sales	-		\$
16		602-4 Sales to Public Authorities		-	\$
17		Sub-total	\$ -	\$ -	\$
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	-	•	\$
20		603.2 Flat Rate Sales		-	\$
21		Sub-total	\$ -	\$ -	\$
22	604	Private Fire Protection Service	•	-	\$
23	605	Public Fire Protection Service		-	\$
24	606	Sales to Other Water Utilities for Resale	•	-	\$
25	607	Sales to Governmental Agencies by Contracts	· ·	-	\$
26		Interdepartmental Sales	-		\$
27	609	Other Sales or Service		-	\$
28		Sub-total	\$ -	S -	\$
29		Total Water Service Revenues	s -	s	\$
30		II. OTHER WATER REVENUES		, ·	
31	610	Customer Surcharges	1.0	1341	\$
32		Miscellaneous Service Revenues			\$ -
33		Rent from Water Property		-	\$
34		Interdepartmental Rents	1+	1343	s .
35		Other Water Revenues		-	S -
36		Recycled Water Revenues		-	\$
37	-	Total Other Water Revenues	\$ -	\$ -	\$ -
38	501	Total operating revenues		\$ -	\$

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities Respondent should use the group of accounts applicable to its class

	٥	Clas	ss	Amount Current	Amount Preceding	Net Change During Year Show Decrease
Account		_	l _	Year	Year	in (Parenthesis)
(a)	Α	В	C	(b)	(c)	(d)
I. SOURCE OF SUPPLY EXPENSE		_				
Operation			<u>_</u>			
Operation supervision and engineering	Α	₿	<u> </u>	-	•	\$ -
Operation supervision, labor and expenses			C			\$ -
Operation labor and expenses	Α	В			-	\$ -
Miscellaneous expenses	Α			<u> </u>	-	\$ -
Purchased water including MCBA/supply cost balancing accounts	Α	В	Ç	-	-	S -
Maintenance						
Maintenance supervision and engineering	Α	В		2,783	2,386	\$ 397
Maintenance of structures and facilities			C			\$ -
Maintenance of structures and improvements	Α	В	\Box	-		\$ -
Maintenance of collect and impound reservoirs	Α			-	-	S -
Maintenance of source of supply facilities		В	П			S -
Maintenance of lake, river and other intakes	Α	\neg		-		S -
Maintenance of springs and tunnels			$\overline{}$	-		\$ -
Maintenance of wells		П	П	-	_	\$ -
Maintenance of supply mains	A		Н		_	\$ -
Maintenance of other source of supply plant	Ā	В	Н	-		\$ -
Total source of supply expense	-	_	Н	\$ 2,783	\$ 2,386	\$ 397
II. PUMPING EXPENSES			Н		<u> </u>	
Operation			П			
Operation supervision and engineering	Α	В		2.094	_	\$ 2,094
Operation supervision labor and expense		Ť	С	_,		\$ -
Power production labor and expenses	Α	\neg	Ť	-		S -
Power production labor, expenses and fuel	-	в	Н			\$ -
Fuel for power production	Α	Ť	Н	-		\$ -
Pumping labor and expenses	Ā	ᡖ	\vdash			\$ -
Miscellaneous expenses	Α	ᅴ	Н	186	368	\$ (182)
Fuel or power purchased for pumping	Α	В		100	300	\$ -
Maintenance	~	Ť	~	_		-
Maintenance supervision and engineering	Α	в	\dashv	_		S -
Maintenance of structures and equipment	-		С	-		\$ -
Maintenance of structures and improvements	Α	В	H			\$ -
Maintenance of power production equipment			\dashv			\$ -
			\dashv	507		\$ 507
			\dashv	307	•	\$ 507
	~	쒸		\$ 2707	\$ 260	\$ 2,419
Mainte	nance of power production equipment nance of power pumping equipment nance of other pumping plant Total pumping expenses	nance of power pumping equipment A nance of other pumping plant A	nance of power pumping equipment A B nance of other pumping plant A B	nance of power pumping equipment A B nance of other pumping plant A B	nance of power pumping equipment A B 507 nance of other pumping plant A B -	nance of power pumping equipment A B 507 - nance of other pumping plant A B -

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued) Respondent should use the group of accounts applicable to its class

			,	Clas	ss	Amount Current	Amount Preceding	Sho	let Change Juring Year ow Decrease
Line No.	Acct.	Account	ABC		lc	Year	Year	in (Parenthesis)	
38	Acct.	(a)	^	В	1-	(b)	(c)		(d)
39	<u> </u>	III. WATER TREATMENT EXPENSES	┡		⊢	1			
	744	Operation	_		⊢				
40	741	Operation supervision and engineering	Α	В	┡	_	-	\$	-
41	741	Operation supervision, labor and expenses	ļ.,	L	C		4.000	\$	-
42	742	Operation labor and expenses	Α		╙	2,257	1,632	\$	625
43		Miscellaneous expenses	Α	В	_	-	-	\$	
44	744	Chemicals and filtering materials	Α	В	ᆫ	-	-	\$	-
45		Maintenance	$oxed{oxed}$	_					
46		Maintenance supervision and engineering	<u> </u>	В		17,439	15,810	\$	1,629
47		Maintenance of structures and equipment			С			\$	-
48		Maintenance of structures and improvements	Α	В		_	-	\$	П -
49	748	Maintenance of water treatment equipment	Α	В		359	-	\$	359
50		Total water treatment expenses				\$ 20,055	\$ 17,442	\$	2,613
51		IV. TRANS. AND DIST. EXPENSES			П				
52		Operation	Г		П				
53	751	Operation supervision and engineering	A	В	Г	2,372	84	\$	2,288
54	751	Operation supervision, labor and expenses			С			\$	-
55	752	Storage facilities expenses	Α			-	-	\$	_
56	752	Operation labor and expenses		В	Г			\$	-
57	753	Transmission and distribution lines expenses	A			-	506	\$	(506)
58	754	Meter expenses	Α		Т	-	_	\$	
59	755	Customer installations expenses	A			-	-	\$	-
60	756	Miscellaneous expenses	A		Т	230	181	\$	49
61		Maintenance			Т			<u> </u>	
62	758	Maintenance supervision and engineering	Α	В		-		\$	_
63	758	Maintenance of structures and plant			С			\$	-
64		Maintenance of structures and improvements	Α	В		-	-	\$	-
65	760	Maintenance of reservoirs and tanks	Α	В		-	-	\$	_
66	761	Maintenance of trans. and distribution mains	Α			-	-	\$	
67		Maintenance of mains	Ť	В	\vdash			\$	
68		Maintenance of fire mains	Α	Ť	_	_		\$	
69		Maintenance of services	A	\vdash	<u> </u>	-	_	\$	
70		Maintenance of other trans, and distribution plant	<u> </u>	В				\$	-
71		Maintenance of meters	Α	<u> </u>	<u> </u>			\$	
72		Maintenance of hydrants	A			-		\$	
73		Maintenance of miscellaneous plant	A	\vdash				\$	
74	. 55	Total transmission and distribution expenses	-	\vdash	\vdash	\$ 2,602	\$ 771	\$	1,831

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Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued) Respondent should use the group of accounts applicable to its class

			(Clas	ss	Amount Current	Amount Preceding	Net Change During Year Show Decrease
Line		Account		П		Year	Year	in (Parenthesis)
No.	Acct.	(a)	Α	В	С	(b)	(c)	(d)
75		V. CUSTOMER ACCOUNT EXPENSES		L				
_76		Operation		П				
77		Transferred Customer Expenses				(872)	(888)	\$ 16
78	771	Supervision	Α	В	Г		-	\$ -
79	771	Superv., meter read., other customer acct expenses		Г	С	i i		\$ -
80	772	Meter reading expenses	Α	B		872	888	\$ (16)
81	773	Customer records and collection expenses	Α			•	-	\$ -
82	773	Customer records and accounts expenses		В				\$ -
83	774	Miscellaneous customer accounts expenses	Α			•	-	\$ -
84	775	Uncollectible accounts	Α	В	С	-		\$ -
85		Total customer account expenses		П		\$ -	\$ -	\$ -
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	Α	В		-		\$ -
89		Sales expenses		Ť	С		-	\$ -
90		Demonstrating selling expenses	Α	_	Ť			\$ -
91		Advertising expenses	Α		Н		953	\$ (953)
92		Miscellaneous, jobbing and contract work	Α			-	-	\$ -
93		Merchandising, jobbing and contract work	A		Н			\$ -
94		Total sales expenses	-		Н	\$ -	\$ 953	\$ (953)
95		VII. RECYCLED WATER EXPENSES		Н			U 555	(300)
96		Operation and Maintenance		Н	Н		<u> </u>	
97	786	Recycled water operation and maint, expenses	-	Н	\neg	_	-	\$
98		Total recycled water expenses		Н	Н	\$ -	\$ -	\$ -
99		VIII. ADMIN. AND GENERAL EXPENSES		Н	Н		*	•
100		Operation		H	\neg			
101	790.1	Allocation of A&G Expenses		Н		(1,297,705)	(1,331,744)	\$ 34,039
102		Administrative and general salaries	Α	В	С	695,524	703,791	\$ (8,267)
103		Office supplies and other expenses	Α	B	C	68,840	82,752	\$ (13,912)
104		Property insurance	Ā	H	Ť	30,010	- 02,102	\$ -
105		Property insurance, injuries and damages	•	В	С		-	\$ -
106		Injuries and damages	Α	H	Ť	13,063	14,025	\$ (962)
107		Employees' pensions and benefits	Α	В	c	358,948	363,620	\$ (4,672)
108		Franchise requirements	Α	В	č	8,763	7,595	\$ 1,168
109		Regulatory commission expenses	Α	В	Ċ		.,,,,,	\$ -
110		Outside services employed	Ä			3,950	3,178	\$ 772
111	798	Miscellaneous other general expenses	Ĥ	В		- 0,000	0,110	\$ -
112	798	Miscellaneous other general operation expenses	\neg	Ħ	ट			<u>\$</u> -
113		Miscellaneous general expenses	A	\dashv		2,583	1,878	\$ 705
114	,,,,,	Maintenance	· ·	\dashv	┪	2,000	1,070	700
115	805	Maintenance of general plant	Α	В	С	2,447	949	\$ 1,498
116		Total administrative and general expenses	• •	H	ᅱ	\$ (143,587)		\$ 10,369
117		XI. MISCELLANEOUS			-	+ (140,001)	(100,000)	10,009
118	810	Customer surcredits	\dashv	\dashv	\dashv			e
119		Rents	Α	В	С	41,675	E2 002	\$ - \$ (11,407)
120		Administrative expenses transferred - Cr.		В	히	41,0/5	53,082	
121		Duplicate charges - Cr.			台			\$ - \$ -
122	013	Total miscellaneous	Α	믜	띡	e 44.675	£ 5000	
		· ··		\dashv	-	\$ 41,675		
123		Total operating expenses				\$ (73,685)	\$ (78,954)	\$ 5,269

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	SCHEDULE B-4											
	Account 507 - Taxes Charged During Year											
		Т			DISTRIBUTION OF	TAXES CHARGED						
1			Total Taxes	(Show	utility department where	applicable and account (charged)					
1			Charged	Water	Nonutility	Other	Capitalized					
Line	Kind of Tax		During Year	(Account 507)	(Account 521)	(Account)	(Omit Account)					
No.	(a)		(b)	(c)	(d)	(e)	(f)					
1	Federal corporate income taxes ("FIT")	\$	-	•								
2	CA corp franchise taxes ("CCFT")(current)	\$		-								
3	Property taxes	\$	1,467	1,467								
4	Other taxes:	\$	•	-								
5	FIT(deferred)	\$	-	•								
6	Amortization of ITC	\$	•	-								
_ 7	CCFT(deferred)	\$		-	,							
8	Payroll taxes	\$	54,409	54,409								
9	Franchise taxes including licenses & filing fees	\$	•	-								
10	Groundwater production assessments (pump taxes)	\$	-	•			· · ·					
11		\$	•									
12		\$					i					
13		\$	-				i					
14	Total	\$	55,875	\$ 55,875	\$ -	\$ -	\$ -					

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

Line		Title of Account		Balance Beg of Year	Additions During Year		rements) ng Year	Other Debits or (Credits)	Π	Balance End of Year
No.	Acct	(a)	_L_	(b)	(c)	<u></u>	(d)	(e)	ļ	(f)
1	:	I. INTANGIBLE PLANT								·
2	301	Organization		-	-	<u>L</u> .		-	\$	
3	302	Franchises and Consents (Schedule A-1c)		-	-		•	-	\$	-
4	303	Other Intangible Plant		2,118,880	•		(153,433)		\$	1,965,447
5		Total Intangible Plant	\$	2,118,880	\$ -	\$	(153,433)	\$ -	\$	1,965,447
6									1	
_7		II. LANDED CAPITAL								·
8	306	Land and Land Rights	S	925,935	\$ -	S	-	\$ -	5	925,935
9			=335						T	
10		III. SOURCE OF SUPPLY PLANT								-
11	311	Structures and Improvements		-	·		-		\$	-
12	312	Collecting and Impounding Reservoirs		372,281	-	1	(45,550)	-	\$	326,731
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	S	372,281	\$ -	\$	(45,550)	\$ -	\$	326,731
19									Π	
20		IV. PUMPING PLANT	\Box							
21	321	Structures and Improvements		23,334	-	ļ	-	-	\$	23,334
22	322	Boiler Plant Equipment			-	1	-	-	\$	•
23	323	Other Power Production Equipment			•		-		\$	-
24	324	Pumping Equipment		-			-		5	•
25	325	Other Pumping Plant		•	-		-	-	\$_	-
26		Total Pumping Plant	\$	23,334	\$ -	\$	-	\$ -	S	23,334
27										
28		V. WATER TREATMENT PLANT								
29	331	Structures and Improvements		6,473			-	-	\$	6,473
30	332	Water Treatment Equipment		95,238	-		-	-	\$	95,238
31		Total Water Treatment Plant	\$	101,711	\$ -	\$	-	\$ -	\$	101,711

			SCHEDU	LE A-1a			
		Account 100	.1 - Utility Pla	nt in Service (Continued)		
<u></u>							
	Ιi		Balance Additions (Retirements) Other Debits		Balance		
Line		Title of Account	Beg of Year	During Year	During Year	or (Credits)	End of Year
No.	Acct	(a)	(b)	(c)	(d)	(e)	(f)
32		VI. TRANSMISSION AND DIST. PLANT				The state of the s	
33	341	Structures and Improvements				-	-
34	342	Reservoirs and Tanks		-	-		S -
35	343	Transmission and Distribution Mains	-		-		-
36	344	Fire Mains	-	-	•	-	\$ -
37	345	Services	7.	~			S -
38	346	Meters		•	-		S -
39	347	Meter Installations			-	-	-
40	348	Hydrants	-	-	-	-	-
41	349	Other Transmission and Distribution Plant		-	-		-
42		Total Transmission and Distribution Plant	\$ -	\$ -	-	\$ -	\$ -
43	1			1			
44		VII. GENERAL PLANT				· ·	
45	371	Structures and Improvements	718,410	3.004	(99,868)	-	\$ 621,546
46	372	Office Furniture and Equipment	947,735	183,027	(65,218)		\$ 1,065,544
47	373	Transportation Equipment	2,739,952	133,719	(298,845)	88,639	\$ 2,663,465
48	374	Stores Equipment	-		-	-	\$ -
49	375	Laboratory Equipment	1,102	-		-	\$ 1,102
50	376	Communication Equipment	35,602	-	(18,062)	(4,183)	
51	377	Power Operated Equipment	610,822	-	(15,401)		\$ 595,421
52	378	Tools, Shop and Garage Equipment	519,369	57,210	(4,129)	-	\$ 572,450
53	379	Other General Plant	280,511	(37,924)		-	\$ 242,587
54	i	Total General Plant	\$ 5,853,503			\$ 84,456	
55				1	(11,1,50,5)		
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property		-			s -
58	391	Utility Plant Purchased	63,347	-			\$ 63,347
59	392	Utility Plant Sold	-				\$ -
60		Total Undistributed Items	\$ 63,347	s -	s -	\$ -	\$ 63,347
61		Total Utility Plant in Service	\$ 9,458,991				

	SCHEDULE A-1b Account 101 - Recycled Water Utility Plant											
П		Balance Additions (Retirements) Other Debits Balance										
Line	l	Title of Account Beg of Year During Year During Year or (Credits) End of Year										
No.	Acct	(a)	(b)	(c)	(d)	(e)	(f)					
1	393	Recycled Water Intangible Plant					\$ -					
2		Recycled Water Land and Land Rights			i		S -					
3	395	Recycled Water Depreciable Plant \$ -										
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	S -					

	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	Refer to Company Schedule A-1b										
3											
4											
5		<u> </u>		Total	\$ -						

¹ The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

SCHEDULE A-4 DISTRICT RATE BASE AND WORKING CASH

Balance

Balance

		Title of A constant	I.	Balance		Balance
Line	,	Title of Account		12/31/2017		1/1/2017
No. Ac	cct.	(a)		(b)	<u> </u>	(c)
_	-	RATE BASE			├	
1		Utility Plant	_		├	<u></u>
2	-	Plant in Service		0.055.047	⊢	0.006.740
3		Construction Work in Progress		8,855,247 (138,336)	-	9,086,710
4		General Office Prorate	-	(130,330)		83,796
5	_	Total Gross Plant (=Line 2 + Line 3 + Line 4)	 s	8,716,911	\$	9,170,506
- -		Total Gross Flank (-Line 2 - Line 3 - Line 4)	Ψ	116,011,0	Ψ	9,170,300
6		Less Accumulated Depreciation				
7		Plant in Service		5,026,489	╁	5,386,862
8		General Office Prorate		4,14,1-4		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$	5,026,489	\$	5,386,862
					Ť	
10		Less Other Reserves				
11	\neg	Deferred Income Taxes		517,274		250,447
12		Deferred Investment Tax Credit		-		
13		Other Reserves		(2,548)		(2,548)
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$	514,726	\$	247,900
				-		
15		Less Adjustments				
16		Contributions in Aid of Construction		16,507		16,749
17		Advances for Construction		3,824		3,824
18		Other				-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$	20,331	\$	20,574
20		Add Materials and Supplies		(27,638)		(16,707)
21	-+	Add Working Cash (=Line 34)				
21		Add General Office, Rgions, District office, CSA allocation		(3,127,726)	\vdash	(3,498,464)
22		TOTAL DISTRICT RATE BASE		(0,121,120)		(0,100,101)
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$	1	\$	0
1		Working Cash			ĺ	
			_			
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	T	Total Revenues (=Line 27 + Line 28)		Company of the second	21912	
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	2000		534	
31		5/24 x Line 25 x (100% - Line 30)	Ser.		130	
32		1/24 x Line 25 x Line 30			SES	
33		1/12 x Line 26	2 p. 13	V-512551	Aurari I	
34		Operational Cash Requirement ("See attached schedule")	\$	-	\$	
		Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).				

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

Account 250 Account 251

Account 252 Account 253 Account 259

} .				Lir	mited-Term	Utility Plant	ļ	Recycled
			Utility		Utility	Acquisition	Other	Water Utility
Line	Item		Plant	In	vestments	Adjustments	Property	Plant
No.	(a)		(b)		(c)	(d)	(e)	(f)
1	Balance in reserves at beginning of year		3,567,860		1,876,580			
2	Add: Credits to reserves during year	<u> </u>						
3	(a) Charged to Account 503		142,649		26,769			
4	(b) Charged to Account 504		-		-			
5	(c) Charged to Account 505		-	<u> </u>	-			
6	(d) Charged to Account 265		242	<u> </u>				· ·
7	(e) Charged to clearing accounts		32,151		-			
8	(f) Salvage recovered		17,502		-			
9	(g) All other credits ¹		84,456					
10	Total credits	\$	277,000	\$	26,769	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year							
12	(a) Book cost of property retired		(501,523)		(153,433)			
13	(b) Cost of removal		(4,167)		-			
14	(c) All other debits ¹		•		_			
15	Total debits	\$	(505,690)	s	(153,433)	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$	3,339,170		1,749,916	\$ -	\$ -	\$ -
17			0,000,00		11. 10,010			
18	State method of determining depreciation charge	1es				Composite Rate		
19		500.				Dompoonto I tato		
20								
21							***	
22						-	 -	* ***
23	Report the depreciation claimed in your Federa	ıl Inc	ome Tax Ret	lurn f	or the year -	\$	NOT AVAILABLE	BY DISTRICT
24	1105011 110 010510111111111111111111111		01110 1 011 1 101		or the year		THO THE THE TENT	201 0.0111101
25	1/ General reclassifications and rate base adju-	etme	inte		· -·			
26	17 Ocheral reclassifications and rate base adju-	Sunc	alto					
27								
28								
29							<u> </u>	
30								
31						·		
32								
33								
34							· · · · · · · · · · · · · · · · · · ·	
35								
36							<u>.</u> .	
37								
38						•••		
39								
40								
41								
42								
43								
44								

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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)

			1.	Credits to	Debits to Reserves	Salvage and	Γ	
			Balance	Reserve	During Year	Cost of	1	Balance
			Beginning	During Year	Excl. Cost	Removal Net	1	End
Line		DEPRECIABLE PLANT	of Year	Excl. Salvage	Removal	(Dr.) or Cr.	1	of Year
No	Acct.	(a)	(b)	(c)	(d)	(e)	1_	(f)
1		I. SOURCE OF SUPPLY PLANT						
2	311	Structures and Improvements	0.5	-	•	-	5	-
3	312	Collecting and Impounding Reservoirs	(56,892	(5.020))	-	\$	(61,912
4	313	Lake, river and Other Intakes	-		-	-	\$	
5	314	Springs and Tunnels		-	-		\$	
6	315	Wells	C*		-		\$	
7	316	Supply Mains	-		-	-	\$	
- 8	317	Other Source of Supply Plant	-		-	-	\$	
9		Total Source of Supply Plant	\$ (56,892) \$ (5,020)	\$ -	\$ -	15	(61,912
10						Ī	Ť T	
11		II. PUMPING PLANT		 				
12	321	Structures and Improvements	(6,604)	(679)	-	-	\$	(7,283
13	322	Boiler Plant Equipment	12	-		-	15	. ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
14	323	Other Power Production Equipment	.14			-	5	
15	324	Pumping Equipment	(4.892)	<u>, </u>	_		Š	(4,892
16	325	Other Pumping Plant	-		_		\$	(1,122
17		Total Pumping Plant	\$ (11,496)	\$ (679)	S -		S	(12,175)
18						l i	1	(10,110
19		III. WATER TREATMENT PLANT		 		 	! - 	
20	331	Structures and Improvements	(2,385)	(223)		-	s	{2.608}
21	332	Water Treatment Equipment	(46,703)				\$	(50,389)
22	002	Total Water Treatment Plant	\$ (49,088)			s -	S	(52,997)
23		100111010111011111111111111111111111111	(10,000	(0,000)		i	-	(02,007)
24		IV. TRANS, AND DIST, PLANT					⊢	
25	341	Structures and Improvements	-14		-	-	5	
26	342	Reservoirs and Tanks	-		-	-	5	
27	343	Transmission and Distribution Mains	(684)		-	-	5	(684)
28	344	Fire Mains	(004)	1	-	-	\$	(004)
29	345	Services			-		\$	-
30	346	Meters	(25,150)		-		\$	(25,150)
31	347	Meter Installations	(23,130)	-	-		S	(25,150)
32	348	Hydrants	187				S	187
33	349	Other Transmission and Distribution Plant	107	-			\$	107
34	343	Total Transmission and Distribution Plant	\$ (25,647)		\$ -		S	(25,647)
35		Total Transmission and Distribution Flank	(23,047)		-		1 2	(20,041)
36	-	V. GENERAL PLANT					-	
37	371	Structures and Improvements	(205,847)	(11,724)	99,868	-	5	(117,703)
38	372	Office Furniture and Equipment	(607,239)			4,167		(612,886)
39	373	Transportation Equipment	(1,882,026)			(17,502)		(1,717,499)
40	374	Stores Equipment	(1,002,020)	(32,131)	214,100	 		(1,717,499)
41	375	Laboratory Equipment		-	-	-	\$	
42	376	Communication Equipment	(12,719)		1		\$	5,378
43	377	Power Operated Equipment	(408,988)		15,401	-	\$	(399,980)
44	378	Tools, Shop and Garage Equipment	(289,885)	, , , , , , ,	4,129		\$	(325,716)
45	379	Other General Plant	(8,253)		4,129		\$	(8,253)
46	390	Other Tangible Property	(0,233)	-	-	-	\$	(8,233)
47	391	Water Plant Purchased	(9.780)		-		\$	(0.700)
48	291	Total General Plant			e 447.007		-	(9,780)
49		Total General Plant	\$ (3,424,737) \$ (3,567,860)					(3,186,439)
43	[Total	\$ (3,567,860)	\$ (175,042)	\$ 417,067	S (13,335)	3	(3,339,170)

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SCHEDULE B-1 Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)		Amount rrent 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 Metered Sales Low Income Discount (Debit)		-	•	\$ -
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)		-	-	\$ -
6		601-2 Commercial Sales		•	-	\$ -
7		601-3 Industrial Sales		-		\$ -
8		601-4 Sales to Public Authorities		•		\$ -
9		Sub-total	\$	-	-	\$ -
10	602	Unmetered Sales to General Customers				
11		602-1.1 Unmetered Sales Including Commercial Sales				\$ -
12		602-1.2 Unmetered Sales Low Income Discount (Debit)		-		\$ -
13		602-1.2 Unmetered Sales Low Income Balancing Account (Credit)		-		\$ -
14		602-2 Commercial Sales		-		\$ -
15		602-3 Industrial Sales		•	-	\$ -
16		602-4 Sales to Public Authorities				\$ -
17		Sub-total	\$	-	\$ -	\$ -
18	603	Sales to Irrigation Customers				
19		603.1 Metered sales		•	-	S
20		603.2 Flat Rate Sales	1	-		\$
21		Sub-total	\$		\$ -	\$ -
22	604	Private Fire Protection Service				\$ -
23	605	Public Fire Protection Service		•	(4)	S -
24	606	Sales to Other Water Utilities for Resale		-		\$
25	607	Sales to Governmental Agencies by Contracts		-	-	\$
26	608	Interdepartmental Sales			-	S -
27	609	Other Sales or Service		34	5%	\$ -
28		Sub-total	\$	-	\$	\$ 0-
29		Total Water Service Revenues	S	-	\$	S :-
30		II. OTHER WATER REVENUES				
31	610	Customer Surcharges				\$ -
32	611	Miscellaneous Service Revenues		G		\$
33	612	Rent from Water Property		3.4		\$ 5.40
34		Interdepartmental Rents		E	-	\$ -
35		Other Water Revenues		(21,721)	(16.800)	\$ (4.921)
36	615	Recycled Water Revenues		71 1.8	-	\$
37		Total Other Water Revenues	\$	(21,721)	\$ (16,800)	\$ (4.921)
38	501	Total operating revenues	S	(21,721)	\$ (16.800)	\$ (4.921)

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities Respondent should use the group of accounts applicable to its class

			(Clas	ss	Amount Current	Amount Preceding	Net Change During Year Show Decreas
Line		Account	١.	l_	۱ ₋	Year	Year	in (Parenthesis)
No.	Acct.	(a)	Á	В	С	(b)	(c)	(d)
1		I. SOURCE OF SUPPLY EXPENSE	L	Ļ	_			
2	704	Operation	Ļ	_	<u> </u>			
3		Operation supervision and engineering	Α	В	_	35,225	28,052	
4		Operation supervision, labor and expenses	Ļ	L	С		1112	\$
5	702	Operation labor and expenses	A	В	<u> </u>	•	-	\$
6		Miscellaneous expenses	A	L	<u> </u>	-	12	\$
7	704	Purchased water including MCBA/supply cost balancing accounts	Α	В	C	-	15	\$
8		Maintenance	ᆫ					
9		Maintenance supervision and engineering	Α	В	_		G-	\$
10		Maintenance of structures and facilities			С			\$
11_		Maintenance of structures and improvements	Α	В		-	-	\$
12		Maintenance of collect and impound reservoirs	Α			-		\$
13		Maintenance of source of supply facilities		В				\$
14		Maintenance of lake, river and other intakes	Α					\$
15	710	Maintenance of springs and tunnels	Α			-	-	S
16		Maintenance of wells	Α		П	-		\$
17	712	Maintenance of supply mains	Α			-	•	S
18		Maintenance of other source of supply plant	Α	В	$\overline{}$		2	\$
19		Total source of supply expense		П	$\overline{}$	\$ 35,225	\$ 28.052	*
20		II. PUMPING EXPENSES	-	-	_			* ***
21		Operation	-	П				
22	721	Operation supervision and engineering	Α	В	\vdash	29,758	23,427	\$ 6,33
23	721	Operation supervision labor and expense		Ŧ	C		20,127	\$
24		Power production labor and expenses	Α	Н	-		-	S
25		Power production labor, expenses and fuel	•	В		-		\$
26		Fuel for power production	Α	Ť	_		-	S
27		Pumping labor and expenses	A	В	-	89,462	98,893	\$ (9,43
28		Miscellaneous expenses	A	٦		47,972		\$ 17,84
29		Fuel or power purchased for pumping	A	₿	_	41,312	30,125	\$ 17,0
30	120	Maintenance	~	ű	-		-	-
31	729	Maintenance supervision and engineering	Α	В				\$
32	729	Maintenance of structures and equipment	_		С	-	-	\$
33		Maintenance of structures and equipment Maintenance of structures and improvements	Α	В	~	498		
34		Maintenance of power production equipment		$\overline{}$	-	490	-	\$ 49 \$
35		Maintenance of power production equipment		뒴	\dashv	24 200	94.407	
36		Maintenance of power pumping equipment Maintenance of other pumping plant	Α		\dashv	34,380	24,467	\$ 9,91
37	133		Α	믜	-	e 000.030	6 470.040	\$
3/		Total pumping expenses			_	\$ 202,070	\$ 176,916	\$ 25,15

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued) Respondent should use the group of accounts applicable to its class

			(Clas	SS	Amount Current	Amount Preceding	Sh	Net Change During Year ow Decrease
Line		Account		ı	1	Year	Year	in	(Parenthesis)
No.	Acct.	(a)	Α	В	C	(b)	(c)		(d)
_38		III. WATER TREATMENT EXPENSES							
39		Operation							
40	741	Operation supervision and engineering	Α	В		29,758	23,427	\$	6,331
41	741	Operation supervision, labor and expenses			C			\$	-
42	742	Operation labor and expenses	Α			2,659	1,817	\$	842
43		Miscellaneous expenses	Α	В		987	3,754	\$	(2,767)
44	744	Chemicals and filtering materials	A	В	Г	12,991	1,666	\$	11,325
45		Maintenance							
_ 46	746	Maintenance supervision and engineering	Α	В		-	-	\$	-
47	746	Maintenance of structures and equipment	П		C			\$	-
48	747	Maintenance of structures and improvements	A	В	П	-	-	\$	-
49	748	Maintenance of water treatment equipment	Α	В	Г	1,012	1,323	\$	(311)
50		Total water treatment expenses	Г	Г		\$ 47,407	\$ 31,987	\$	15,420
51		IV. TRANS. AND DIST. EXPENSES			П				
52		Operation	_	Т					
53	751	Operation supervision and engineering	Α	В		44,514	32,883	\$	11,631
54	751	Operation supervision, labor and expenses			С			\$	_
55	752	Storage facilities expenses	Α			-	-	\$	-
56	752	Operation labor and expenses		В				\$	-
57	753	Transmission and distribution lines expenses	Α			-	-	\$	
58		Meter expenses	Α			-	-	\$	-
59	755	Customer installations expenses	Α			-	-	\$	-
60	756	Miscellaneous expenses	Α			9,932	6,043	\$	3,889
61		Maintenance						<u> </u>	
62	758	Maintenance supervision and engineering	Α	В		-	-	\$	-
63		Maintenance of structures and plant			C			\$	-
64	759	Maintenance of structures and improvements	Α	В		-	-	\$	-
65	760	Maintenance of reservoirs and tanks	Α	В		-	-	\$	-
66	761	Maintenance of trans. and distribution mains	Α			174	-	\$	174
67		Maintenance of mains		В				\$	-
68	762	Maintenance of fire mains	Α	H	П		-	\$	-
69	763	Maintenance of services	Α			-	73	\$	(73)
70		Maintenance of other trans, and distribution plant		В				\$	-
71		Maintenance of meters	Α			-	-	\$	-
72	765	Maintenance of hydrants	Α	\Box		-	-	\$	-
73		Maintenance of miscellaneous plant	Α			-	-	\$	-
74		Total transmission and distribution expenses				\$ 54,620	\$ 38,999	\$	15,621

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued) Respondent should use the group of accounts applicable to its class

:			(Clas	s	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)
75		V. CUSTOMER ACCOUNT EXPENSES				!		П	
76		Operation	П					\top	
77	790	Transferred Customer Expenses	П	П	П	(1,980)	(1,679)	\$	(301)
78	771	Supervision	Α	В		-	-	\$	-
79	771	Superv., meter read., other customer acct expenses	П		С		**-	\$	_
80		Meter reading expenses	Α	В		578		\$	578
81		Customer records and collection expenses	Α			1,402	1,679	\$	(277)
82	773	Customer records and accounts expenses	Γ	В				\$	-
83	774	Miscellaneous customer accounts expenses	Α	Г		-	-	\$	-
84	775	Uncollectible accounts	Α	В	С	_		\$	-
85		Total customer account expenses	Г			\$ -	\$ -	\$	•
86		VI. SALES EXPENSES						<u> </u>	
87		Operation							
88	781	Supervision	Α	В				\$	
89		Sales expenses	<u> </u>	-	С			\$	
90		Demonstrating selling expenses	Ā		Ť	433,933	185,115	\$	248,818
91		Advertising expenses	Ā			(4,160)			(12,056)
92		Miscellaneous, jobbing and contract work	Ā		\neg	(1,100)	7,000	\$	(12,000)
93		Merchandising, jobbing and contract work	Â	Н	-		-	\$	
94		Total sales expenses	H	Н		\$ 429,773	\$ 193,011	\$	236,762
95		VII. RECYCLED WATER EXPENSES			-	Ψ 423,770	130,011	Ψ	230,702
96	-	Operation and Maintenance	Н	Н	\dashv			-	
97	786	Recycled water operation and maint, expenses		\vdash	\dashv			\$	
98	100	Total recycled water expenses	-	Н	\dashv	\$ -	\$ -	\$	
99		VIII. ADMIN. AND GENERAL EXPENSES	Н	Н	\dashv	Ψ -	<u> </u>	"	
100		Operation	Н	Н	\dashv			-	
101	790	Allocation of A&G Expenses	Н	H	\dashv	(3,541,754)	(3,166,293)	\$	(375,461)
102		Administrative and general salaries	Α	В		1,223,396	1,106,156		117,240
103		Office supplies and other expenses	Ä	В	히	317,213	304,865		12,348
104		Property insurance	Â	H	褝	017,210	304,003	\$	12,040
105		Property insurance, injuries and damages	$\stackrel{\sim}{\vdash}$	В	리		•	\$	
106	794	Injuries and damages	Α	-	픳	27,419	25,580		1,839
107		Employees' pensions and benefits	Â	В	리	632,212	595,072		37,140
108		Franchise requirements	Ä	B	čl	8,988	11,059	\$	(2,071)
109		Regulatory commission expenses	Ä	В		0,500	11,038	\$	(2,071)
110		Outside services employed	Â	-	Ť	46,566	87,900		(41,334)
111		Miscellaneous other general expenses		В	\dashv	40,000	01,300	\$	(+1,00,1)
112		Miscellaneous other general operation expenses			리	 .		\$	
113		Miscellaneous general expenses	Α		픳	20,655	(14,794)		35,449
114	. 55	Maintenance	-	\dashv	\dashv	20,000	(14,734)	٣	55,448
115	805	Maintenance of general plant	Α	В	ᆲ	1,540	34	\$	1,506
116	-000	Total administrative and general expenses	$\stackrel{\sim}{}$	-	ᅴ	\$ (1,263,765)			(213,344)
117		XI. MISCELLANEOUS	\dashv	\dashv		÷ (1,200,700)	[\ \(\(\frac{1}{1}\)\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	Ψ	(213,344)
118	810	Customer surcredits	\vdash	\dashv	\dashv			\$	
119		Rents	\vdash	В	러	160.264	474 000		/F 060V
120		Administrative expenses transferred - Cr.	A	В		169,364	174,633		(5,269)
121		Duplicate charges - Cr.		В		•	-	\$	
122	813		A	₽	띡	¢ 460.004	6 474.000	\$	- (5.050)
		Total miscellaneous	-	_	-	\$ 169,364			(5,269)
123		Total operating expenses				\$ (325,306)	\$ (406,823)	\$	81,517

9 of 10 Region II 2017

		S	CHEDUL	E B-4			
	Account 507		Taxes Ch	arged During	Year		
		П				F TAXES CHARGED	
1			Total Taxes	(Show	utility department where	applicable and account	charged)
			Charged	Water	Nonutility	Other	Capitalized
Line	Kind of Tax		During Year	(Account 507)	(Account 521)	(Account)	(Omit Account)
No.	(a)		(b)	(c)	(d)	(e)	(f)
1	Federal corporate income taxes ("FIT")	\$	-	-			
2	CA corp franchise taxes ("CCFT")(current)	\$	-	_	-		
3	Property taxes	\$	12,749	12,749			
4	Other taxes:	\$	-	•		Ì	
5	FIT(deferred)	\$	-	-		Ì	
6	Amortization of ITC	\$	-	-			
7	CCFT(deferred)	\$	•	-			
8	Payroll taxes	\$	118,019	118,019			
9	Franchise taxes including licenses & filing fees	\$	8,419	8,419			
10	Groundwater production assessments (pump taxes)	\$	•	-			
11		\$	•				
12		\$	-				
13		\$	-			1	
14	Total	\$	139,187	\$ 139,187	\$ -	\$ -	\$ -

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

			В	alance	Additio	ns	(Re	tirements)	Other I	Debits]	Balance
Line		Title of Account	Beg	of Year	During Y	ear	Du	ring Year	or (Cr	edits)		End of Year
No.	Acct	(a)		(b)	(c)			(ď)	`(e)		(f)
1		I. INTANGIBLE PLANT							·			
2	301	Organization		1,585		-				•	S	1,585
3	302	Franchises and Consents (Schedule A-1c)		17,734				-			\$	17,734
4	303	Other Intangible Plant	1	570,500		100		(148,686)		-	\$	421,814
5		Total Intangible Plant	S	589,819	\$		\$	(148,686)	\$	-	\$	441,133
6		771									Ĭ	
7		II. LANDED CAPITAL	1									•
8	306	Land and Land Rights	S		\$		\$	-	S	-	\$	
9												
10		III. SOURCE OF SUPPLY PLANT	1									
11	311	Structures and Improvements	1	-		12		-		-	S	-
12	312	Collecting and Impounding Reservoirs	1	695,913		1.0		-			\$	695,913
13	313	Lake, River and Other Intakes	1	-		1120		-		-	\$	-
14	314	Springs and Tunnels		14		-		-		-	S	
15	315	Wells	1	-	•	7(*)		-			S	-
16	316	Supply Mains		-		-		-			5	-
17	317	Other Source of Supply Plant		-		•		-		-	\$	-
18		Total Source of Supply Plant	\$	695,913	\$	-	\$	-	\$		\$	695,913
19						177						
20		IV. PUMPING PLANT										
21	321	Structures and Improvements		-				-			\$	
22	322	Boiler Plant Equipment		-				-		-	\$	-
23	323	Other Power Production Equipment		-		-		-			\$	-
24	324	Pumping Equipment		-				-		-	5	-
25	325	Other Pumping Plant		3,081		•		-		•	5	3,081
26		Total Pumping Plant	\$	3,081	S	-	\$	-	\$	•	\$	3,081
27												
28		V. WATER TREATMENT PLANT				$\neg \neg$						
29	331	Structures and Improvements				-		-		•	5	-
30	332	Water Treatment Equipment		-		-		-1		-	\$	•
31		Total Water Treatment Plant	\$	-	S	-1	S	- 1	\$		5	-

		Account 100	SCHEDU	JLE A-1a int in Service (Continued)		
ldash			Balance	Additions	•		
Line		Title of Account			(Retirements)	Other Debits	Balance
No.	Acct		Beg of Year	During Year	During Year	or (Credits)	End of Year
32	ACCI	(a) VI. TRANSMISSION AND DIST. PLANT	(b)	(c)	(d)	(e)	<u>(f)</u>
	244		ļ				
33	341	Structures and Improvements	-	-	•	-	\$ -
	342	Reservoirs and Tanks		•	-	-	\$ -
35	343	Transmission and Distribution Mains	-	•	-	•	5 -
36	344	Fire Mains	-		•		\$ -
37	345	Services	-	-	•	·	\$.
38	346	Meters		•	-	•	\$ -
		Meter Installations	-	•	-	•	\$ -
40	348	Hydrants		<u> </u>	•	<u> </u>	\$ -
41	349	Other Transmission and Distribution Plant	151,776		•	-	\$ 151,776
42		Total Transmission and Distribution Plant	\$ 151,776	-	\$ -	\$ -	\$ 151,776
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	161,508		-	-	\$ 161,508
46	372	Office Furniture and Equipment	562,992		(168)	-	\$ 576,176
47	373	Transportation Equipment	1,194,334	201,626	(149,691)	-	S 1,246,269
_48	374	Stores Equipment	-	•		•	\$ -
49	375	Laboratory Equipment	1,263		(618)	-	\$ 645
50	376	Communication Equipment	301,463	<u> </u>	(20,208)	-	\$ 281,255
51	377	Power Operated Equipment	205,222		-	•	\$ 205,222
52	378	Tools, Shop and Garage Equipment	368,282		•	•	\$ 390,747
53	379	Other General Plant	292,757			-	\$ 292,757
54		Total General Plant	\$ 3,087,821	\$ 237,443	\$ (170,685)	\$ -	\$ 3,154,579
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	1,685	-	(1,685)	-	s -
58	391	Utility Plant Purchased	1,817,795	-	-	-	\$ 1,817,795
59	392	Utility Plant Sold	-		-	-	S -
60		Total Undistributed Items	\$ 1,819,480	\$ -	\$ (1,685)	\$ -	\$ 1,817,795
61		Total Utility Plant in Service	\$ 6,347,890	\$ 237,443	\$ (321,056)	\$ -	\$ 6,264,277

	SCHEDULE A-1b Account 101 - Recycled Water Utility Plant													
	Balance Additions (Retirements) Other Debits Balance													
Line		Title of Account	Beg of Year	During Year	During Year	or (Credits)	End of Year							
No.	Acct] (a)	(b)	(c)	(d)	(e)	(f)							
1	393	Recycled Water Intangible Plant					\$ -							
2	394	Recycled Water Land and Land Rights					S -							
3	395	Recycled Water Depreciable Plant					\$ -							
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$	S -							

		SCHEDULE A-1c 2 - Franchises and Co	onsents		
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				V-7.	ν-/
2	Refer to Company Schedule A-1b	i i			
3				<u> </u>	
4					
5				Total	· .

The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

SCHEDULE A-4 DISTRICT RATE BASE AND WORKING CASH

			- 1	Balance		Balance
Line		Title of Account		12/31/2017	l	1/1/2017
No.	Acct.	(a)		(b)		(c)
\dashv		RATE BASE				
1		Utility Plant				-
2		Plant in Service		5,568,365		5,651,978
3		Construction Work in Progress		14,591	<u> </u>	49,554
4		General Office Prorate				
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$	5,582,956	\$	5,701,532
6		Less Accumulated Depreciation	_			
7		Plant in Service	_	3 060 300	 	4 022 006
8		General Office Prorate		3,868,209		4,033,096
9		Total Accumulated Depreciation (=Line 7 + Line 8)	- \$	3,868,209	\$	4,033,096
<u> </u>		Total Addamatica Depressation (-Enter)	- *	3,000,209	1 4	4,055,090
10		Less Other Reserves			_	
11		Deferred Income Taxes	\neg	172,202	\vdash	144,916
12		Deferred Investment Tax Credit		-	\vdash	
13		Other Reserves		-		-
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$	172,202	\$	144,916
15		Less Adjustments				
16		Contributions in Aid of Construction				
17		Advances for Construction		2,697		2,697
18		Other				-
19	<u> </u>	Total Adjustments (=Line 16 + Line 17 + Line 18)	\$	2,697	\$_	2,697
20	-	Add Materials and Supplies		27,532		21,187
21		Add Working Cash (=Line 34)	+	-		
21		Add General Office, Rgions, District office, CSA allocation		(1,567,381)		(1,542,009
22		TOTAL DISTRICT RATE BASE		, , , , ,		, , ,
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$	(1)	\$	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)	97220		agabri.	
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	1300		WE	
31		5/24 x Line 25 x (100% - Line 30)	(5.20)	th/is repayable	ENERS!	
32		1/24 x Line 25 x Line 30	200	COS - CENT	SEE	
33		1/12 x Line 26	(STOR		1889	
34		Operational Cash Requirement ("See attached schedule")	\$	-	\$	
\neg		Electric power, gas or other fuel purchased for pumping and/or				
		 purchased commodity for resale billed after receipt (metered). 				

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

Щ,							
		A	ccount 250	Account 251	Account 252	Account 253	Account 259
				Limited-Term	Utility Plant		Recycled
			Utility	Utility	Acquisition	Other	Water Utility
Line	ltem		Plant	Investments	Adjustments	Property	Plant
No.	(a)		(b)	(c)	(d)	(e)	(f)
1	Balance in reserves at beginning of year		3,720,524	541,004			1
2	Add: Credits to reserves during year				j		
3	(a) Charged to Account 503	T-	167,457	9,168			
_4	(b) Charged to Account 504		-	-			
5	(c) Charged to Account 505	\neg	-	-			
6	(d) Charged to Account 265		-			<u> </u>	
7	(e) Charged to clearing accounts	\neg	23,553	-			
8	(f) Salvage recovered		29,463	-		ì	
9	(g) All other credits ¹			_			
10	Total credits	\$	220,473	\$ 9,168	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year	 	•				
12	(a) Book cost of property retired	1	(172,370)	(148,686)			
13	(b) Cost of removal		(200)	*			
14	(c) All other debits ¹		- (===,				
15	Total debits	\$	(172,570)	\$ (148,686)	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$	3,768,427	\$ 401,486		\$ -	\$ -
17			0,1.00,12.	101,100	, v		1.4
18	State method of determining depreciation cha	arges.			Composite Rate		 -
19	The state of the s	900.			Odinpobile Hale		-
20	· · · · · · · · · · · · · · · · · · ·				·		
21							
22							
23	Report the depreciation claimed in your Fede	ral Inc	ome Tax Rei	turn for the year -	\$	NOT AVAILABL	F BY DISTRICT
24					<u> </u>	110111111111111111111111111111111111111	20101011101
25	1/ General reclassifications and rate base ad	uetme	onte				
26	17 Concrai reciassifications and rate base ad	ustine	AILS				
27	·						
28							
29			-				
30							
31							
32							
33				 .			
34	.		<u> </u>				
35							
36							
37							
38							
39	-						
40			·	<u>.</u>			
41							
42						-	
43				<u> </u>			
44							1

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.	DEPRECIABLE PLANT		Balance Beginning of Year	Credits to Reserve During Year Excl. Salvage		Debits to Reserves During Year Excl. Cost Removal	Salvage and Cost of Removal Net (Dr.) or Cr.		Balance End of Year
	ACCI.	(a)	-	(b)	(c)	+	(d)	(e)	_	(f)
1		I. SOURCE OF SUPPLY PLANT								
2	311	Structures and Improvements			•	-	-			•
3	312	Collecting and Impounding Reservoirs		(228,431)	(73,271	1)			\$	(301,702
4	313	Lake, river and Other Intakes		•		-	•		S	
5	314	Springs and Tunnels		•					5	
6	315	Wells		-		<u>. </u>			\$	
. 7	316	Supply Mains		-		- 1			\$	-
8	317	Other Source of Supply Plant		•		-	-		\$	-
9		Total Source of Supply Plant	1 \$	(228,431)	\$ (73,271) \$		\$ -	\$	(301,702
10									Ť	
11		II. PUMPING PLANT	$\overline{}$					· · · · ·	1	•
12	321	Structures and Improvements	$\overline{}$	-					5	-
13	322	Boiler Plant Equipment	$\overline{}$	-					_	
14	323	Other Power Production Equipment	$\overline{}$	-			-		_	
15	324	Pumping Equipment	+			_			_	
16	325	Other Pumping Plant	+-	(1,250)	(119				_	(1,369
17	020	Total Pumping Plant	S	(1,250)			-		_	(1,369)
18	-	- Court amping them	Ť	(1,200)	(110	71 0		1	-	(1,505)
19	\vdash	III. WATER TREATMENT PLANT	+			+			+-	
20	331	Structures and Improvements	+			+				
21	332	Water Treatment Equipment	+			+			-	-
22	332	Total Water Treatment Plant	S	-	-		-			
		Total water Treatment Flant	-		\$ -	\$		\$ -	\$	•
23		N	+			+			_	
24	0.44	IV. TRANS. AND DIST. PLANT	_	_		+-			ļ.,	
25	341	Structures and Improvements	+	-	•		-		-	-
26	342	Reservoirs and Tanks	 	(3.544)		-	-	-		(3,544)
27	343	Transmission and Distribution Mains	-	-		_	-		-	
28	344	Fire Mains	-	-		_	-	-		-
29	345	Services	-	1,574		_	-	-		1,574
30	346	Meters	-	-		_	-			-
31	347	Meter Installations		-		<u> </u>	-		-	-
32	348	Hydrants		-		·	-	٠		-
33	349	Other Transmission and Distribution Plant		(80,446)	(2,459		-	-		(82,905)
34		Total Transmission and Distribution Plant	\$	(82,416)	\$ (2,459) \$	-	\$ -	\$	(84,875)
35				-						
36		V. GENERAL PLANT								
37	371	Structures and Improvements		(33,966)	(2,503		-		\$	(36,469)
38	372	Office Furniture and Equipment		(394,978)	(30,594)	168	200	\$	(425,204)
39	373	Transportation Equipment	T	(921.945)	(23,553)	149,691	(29,463	\$	(825,270)
40	374	Stores Equipment		, -,	-		-	-	\$	
41	375	Laboratory Equipment		(1,938)	1	Т	618	-	S	(1,319)
42	376	Communication Equipment		(300,489)			20,208	-	\$	(280,281)
43	377	Power Operated Equipment	T	(90.394)	(1.888)	-	-		(92,282)
44	378	Tools, Shop and Garage Equipment	1	(230,702)	(16,433		-	-	+	(247,135)
45	379	Other General Plant	1	(6.968)			-		-	(6.968)
46	390	Other Tangible Property	1	(160)	(18)	1,685		_	1,507
47	391	Water Plant Purchased	1	(1,426,887)	(40,173		.,,,,,,	-	-	(1,467,060)
48		Total General Plant	s	(3,408,427)			172,370			(3,380,481)
49		Total	S	(3,720,524)			172,370			(3,768,427)

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SCHEDULE B-1 Account 501 - 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	224	i. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	•	-	-
4		601-1.2 Metered Sales Low Income Discount (Deblt)	-	-	\$ -
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	•	-	5 -
6		601-2 Commercial Sales	•	•	-
7		601-3 Industrial Sales	•	-	\$ -
8		601-4 Sales to Public Authorities	•	•	\$ -
9		Sub-total	\$.	-	
10	602	Unmetered Sales to General Customers			
11		602-1.1 Unmetered Sales including Commercial Sales	-	-	\$ -
12		602-1.2 Unmetered Sales Low Income Discount (Debit)	•	-	\$ -
13		602-1.2 Unmetered Sales Low Income Balancing Account (Credit)	-	-	\$ -
14		602-2 Commercial Sales		-	\$ -
15		602-3 Industrial Sales	-	•	\$ -
16		602-4 Sales to Public Authorities	-	-	\$ -
17		Sub-total	\$ -	\$ -	\$ -
18	603	Sales to Irrigation Customers		,	
19		603.1 Metered sales	-		s -
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total Sub-total	\$ -	\$ -	\$ -
22	604	Private Fire Protection Service	-	-	Š -
23	605	Public Fire Protection Service	-		\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$.
25	607	Sales to Governmental Agencies by Contracts		-	S -
26	608	Interdepartmental Sales	-		\$ -
27	609	Other Sales or Service	-	-	\$ -
28		Sub-total	S	s -	\$
29		Total Water Service Revenues	\$ -	s -	\$
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges	- 2		\$
32		Miscellaneous Service Revenues	-		\$ -
33	612	Rent from Water Property	.*	-	\$ -
34	613	Interdepartmental Rents	14	1.	\$ 12
35	614	Other Water Revenues		(235)	\$ 235
36	615	Recycled Water Revenues			\$
37		Total Other Water Revenues	\$ -	\$ (235)	\$ 235
38	501	Total operating revenues	S -	\$ (235)	

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities Respondent should use the group of accounts applicable to its class

Line			Class		Current		Amount Preceding	Net Change During Year Show Decrease	
No.	Acct	Account (a)	A	٦	١c	Year	Year	in	(Parenthesis)
1	Acct	I. SOURCE OF SUPPLY EXPENSE	^	10	۲	(b)	(c)	-	(d)
2		Operation I. SOURCE OF SUPPLIFE EXPENSE	┢	┢	⊢	 		-	 -
3	701	Operation supervision and engineering	Δ	В	-	14,180	12,564	s	1,616
4	701	Operation supervision, labor and expenses	╁	屵	c	14,100	12,004	\$	1,010
5		Operation labor and expenses	A	В	۲		32	S	(32)
6		Miscellaneous expenses	A	۳	\vdash	51,523	49.787	\$	1,736
7		Purchased water including MCBA/supply cost balancing accounts	A	一	c		43,101	\$	1,730
8	704	Maintenance	₽	۱ -	⊦∸			1 3	
9	706	Maintenance supervision and engineering	A	В	⊢		675	s	(675)
10		Maintenance of structures and facilities	╀	۳	c			\$	(0/3)
11		Maintenance of structures and improvements	Α	В	۳			\$	
12		Maintenance of collect and impound reservoirs	Â	۲	╌	292	-	S	292
13		Maintenance of source of supply facilities	 ^	В	Н	232	-	\$	232
14		Maintenance of lake, river and other intakes	A	۳	Н	-		Š	
15		Maintenance of springs and tunnels	Â	 	┢		-	\$	
16		Maintenance of wells	Â	H	┢	785	161	S	624
17		Maintenance of supply mains	A		\vdash	700	101	\$	024
18		Maintenance of other source of supply plant	-	В	\vdash	291	-	\$	291
19	7.0	Total source of supply expense	┝	Ľ	┝	\$ 67,071	\$ 63,219	S	3,852
20		II. PUMPING EXPENSES	┢	Н	\vdash	07,071	4 03,213	Ψ	3,032
21		Operation II. FOWERING EXPENSES	Н	Н	⊢				
22	721	Operation supervision and engineering	Α	В	\vdash	14,180	12.384	S	1.796
23		Operation supervision labor and expense	 ^	٥	c	14,100	12,304	\$	1,790
24		Power production labor and expenses	A		۳			\$	•
25		Power production labor, expenses and fuel	_	В	Н			\$	
26		Fuel for power production	Α	٦	⊢			\$	
27		Pumping labor and expenses		В	⊢	2,775	11,920	S	(9,145)
28		Miscellaneous expenses	Â	Н	H	63,150	31,488	S	31,662
29		Fuel or power purchased for pumping		В	┢	03,130	21,400	S	31,002
30	120	Maintenance	┝	۳	ř	-		J	
31	729	Maintenance supervision and engineering	Α	В	-			\$	
32		Maintenance of structures and equipment		H	c		-	S	
33		Maintenance of structures and equipments	Δ	В	\vdash	229	259	\$	(30)
34		Maintenance of power production equipment	Â	崩	—		235	S	(30)
35		Maintenance of power production equipment	Â	В		50.193	31.288	S	18,905
36		Maintenance of other pumping plant	Â			30,133		S	10,503
37		Total pumping expenses	1	ᅴ	_	\$ 130,527	\$ 87.339	\$	43,188
٠,		1 oran bambing expenses				W 100,021	w 01,333	Ψ	45,100

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

Respondent should use the group of accounts applicable to its class

			(Class		Amount Current	Amount Preceding	Net Change During Year Show Decrease	
Line		Account	Г	П	П	Year	Year	in (Parenthesis)	
No.	Acct.	(a)	A	В	c	(b)	(c)		(d)
38		III. WATER TREATMENT EXPENSES		П					
39		Operation			Т				
40	741	Operation supervision and engineering	Α	В		14,180	12,384	\$	1,796
41	741	Operation supervision, labor and expenses	П		С			\$	-
42	742	Operation labor and expenses	A			11,044	14,643	\$	(3,599)
43		Miscellaneous expenses	Α	В		1,019	1,794	\$	(775)
44	744	Chemicals and filtering materials	Α	В		3,376	965	\$	2,411
45		Maintenance	П	Ī	П				
_ 46	746	Maintenance supervision and engineering	Α	В	Г	-	-	\$	-
47	746	Maintenance of structures and equipment			С			\$	-
48	747	Maintenance of structures and improvements	Α	В	Г	-	-	\$	-
49	748	Maintenance of water treatment equipment	Α	В		224,518	41,162	\$	183,356
50		Total water treatment expenses			Г	\$ 254,137	\$ 70,948	\$	183,189
51		IV. TRANS. AND DIST. EXPENSES			П				
52		Operation	П	П	Г				
53	751	Operation supervision and engineering	Α	В	Г	14,180	12,741	\$	1,439
54	751	Operation supervision, labor and expenses			C			\$	-
55	752	Storage facilities expenses	Α			_	-	\$	-
56	752	Operation labor and expenses		В				\$	-
57	753	Transmission and distribution lines expenses	Α		П	199	_	\$	199
58	754	Meter expenses	Α	П	Г	371	-	\$	371
59	755	Customer installations expenses	Α	П	Г	1,025	474	\$	551
60	756	Miscellaneous expenses	Α			17,550	15,690	\$	1,860
61		Maintenance							
62	758	Maintenance supervision and engineering	Α	В	П	590	544	\$	46
63		Maintenance of structures and plant			C			\$	-
64		Maintenance of structures and improvements	Α	В			-	\$	-
65		Maintenance of reservoirs and tanks	Α	В		-		\$	-
66		Maintenance of trans, and distribution mains	Α	i		-	-	\$	-
67		Maintenance of mains		В				\$	-
68		Maintenance of fire mains	Α			-		\$	-
69		Maintenance of services	Α				-	\$	-
70		Maintenance of other trans, and distribution plant		В				\$	-
71		Maintenance of meters	Α			-	-	\$	-
72		Maintenance of hydrants	Α			87	-	\$	87
73	766	Maintenance of miscellaneous plant	Α			-	-	\$	-
74		Total transmission and distribution expenses				\$ 34,002	\$ 29,449	\$	4,553

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued) Respondent should use the group of accounts applicable to its class

			(Clas	ss	Amount Current	Amount Preceding	Net Change During Year Show Decrease
Line		Account	Г			Year	Year	In (Parenthesis)
No.	Acct.	(a)	Α	В	C	(b)	(c)	(d)
75		V. CUSTOMER ACCOUNT EXPENSES						ĺ
76		Operation		П				
77	790	Transferred Customer Expenses				(8,256)	(5,169)	\$ (3,087)
78	771	Supervision	Α	В			-	\$ -
79	771	Superv., meter read., other customer acct expenses			С			\$ -
80	772	Meter reading expenses	Α	В		2,610	-	\$ 2,610
81	773	Customer records and collection expenses	Α		П	5,647	5,169	\$ 478
82	773	Customer records and accounts expenses		В			i	\$ -
83	774	Miscellaneous customer accounts expenses	Α				-	\$ -
84	775	Uncollectible accounts	Α	В	C		-	\$ -
85		Total customer account expenses			П	\$ 1	\$ -	\$ 1
86		VI. SALES EXPENSES	Н		П			=
87		Operation	-	H	Н			
88	781	Supervision	A	В	Н	-		\$ -
89	781	Sales expenses	H	H	С			\$ -
90	782	Demonstrating selling expenses	Α	Н	H	524,109	234,562	\$ 289,547
91		Advertising expenses	Ā	Н	Н	380	3,423	\$ (3,043)
92		Miscellaneous, jobbing and contract work	Ā	Н	\dashv	300	3,723	\$ (3,043)
93		Merchandising, jobbing and contract work	Â	\vdash	Н		-	\$ -
94	700	Total sales expenses	-	\dashv	Н	\$ 524,489	\$ 237,985	\$ 286,504
95		VII. RECYCLED WATER EXPENSES	Н	\dashv	Н	<u> </u>	\$ 231,805	∌ 200,304
96		Operation and Maintenance	Н	\dashv				
97	786	Recycled water operation and maint, expenses	Н	\dashv			<u> </u>	e e
98	700_	Total recycled water expenses	Н	\dashv		\$ -	\$ -	\$ <u>-</u>
99		VIII. ADMIN. AND GENERAL EXPENSES	\vdash	\dashv		<u> </u>	a -	ъ -
100		Operation		-	\dashv			
101	790	Allocation of A&G Expenses	-	Н	\dashv	(3,809,316)	(2.011.590)	e (007 707)
102		Administrative and general salaries	Α	В	С	1,160,821	(2,911,589)	\$ (897,727) \$ 75,791
103		Office supplies and other expenses	_		허		1,085,030	
103		Property insurance	A	믜	-	244,204	217,607	\$ 26,597
105		Property insurance Property insurance injuries and damages	^	В	С	•		\$ - \$ -
106		Injuries and damages	Α	В	쒸	23,628	00.000	
107		Employees' pensions and benefits	$\overline{}$	В	c	709,757	26,632	
107		Franchise requirements	A		쥥		812,876	\$ (103,119)
109			A			5,791	4,763	\$ 1,028
110		Regulatory commission expenses Outside services employed	-	믜	쒸	275,936	(404 000)	\$ - \$ 377.625
111		Miscellaneous other general expenses	Α	В	\dashv	2/5,930	(101,689)	
112				믜	ᅴ			\$ -
113		Miscellaneous other general operation expenses	$\overline{}$	\dashv	듸	0.040	0.400	\$ -
114	133	Miscellaneous general expenses	A	\dashv	-	2,343	2,490	\$ (147)
115	805	Maintenance Maintenance of general plant		긁	ᅱ	0.505	0.000	⊕ (40=1)
116	805	Total administrative and general expenses	А	В	쒸	9,535	9,662	\$ (127)
			_	\vdash	-	\$ (1,377,301)	\$ (854,218)	\$ (523,083)
117	040	XI. MISCELLANEOUS	_	_	_			
118		Customer surcredits	ᆛ	_	ᆗ	-		\$ -
119		Rents	A	В	의	132,297	129,752	\$ 2,545
120		Administrative expenses transferred - Cr.		В		-	•	\$ -
121	813	Duplicate charges - Cr.	Α	В	니		•	\$ -
122		Total miscellaneous	_	_	_	\$ 132,297		
123		Total operating expenses			[\$ (234,777)	\$ (235,526)	\$ 749

	SCHEDULE B-4												
Account 507 - Taxes Charged During Year													
				DISTRIBUTION OF TAXES CHARGED									
			Total Taxes	(Show utility department where applicable and account charged)									
			Charged	Water	Nonutility	Other	Capitalized						
Line	Kind of Tax		During Year	(Account 507)	(Omit Account)								
No.	(a)		(b)	(c)	(d)	(e)	(f)						
1	Federal corporate income taxes ("FIT")	\$	-	-									
2	CA corp franchise taxes ("CCFT")(current)	\$	-	-									
3	Property taxes	\$	20,535	20,535									
4	Other taxes:	\$	-	-									
5	FIT(deferred)	\$	-	-									
6	Amortization of ITC	\$	-										
7	CCFT(deferred)	\$	-										
8	Payroli taxes	\$	107,332	107,332									
9	Franchise taxes including licenses & filing fees	\$	3,558	3,558									
10	Groundwater production assessments (pump taxes)	\$	-	•									
11		\$	-										
12		5		·									
13		\$	•										
14	Total	\$	131,424	\$ 131,424	\$ -	\$ -	\$ -						

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