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2017  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company  
\_\_\_\_\_  
(NAME OF CORPORATION)

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

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 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](mailto: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**

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

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	-	-	-	-	\$ -
35	343	Transmission and Distribution Mains	-	-	-	-	\$ -
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	-	-	-	-	\$ -
38	346	Meters	-	-	-	-	\$ -
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	-	-	-	-	\$ -
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		<b>VII. GENERAL PLANT</b>					
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)	-	\$ -
50	376	Communication Equipment	80,486	-	-	-	\$ 80,486
51	377	Power Operated Equipment	147,338	-	-	-	\$ 147,338
52	378	Tools, Shop and Garage Equipment	285,036	19,162	-	-	\$ 304,198
53	379	Other General Plant	187,977	-	-	-	\$ 187,977
54		Total General Plant	\$ 67,931,142	\$ 2,098,899	\$ (12,390,610)	\$ (209,271)	\$ 57,430,160
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	2,323	-	-	-	\$ 2,323
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 2,323	\$ -	\$ -	\$ -	\$ 2,323
61		Total Utility Plant in Service	\$ 70,298,829	\$ 2,556,601	\$ (12,390,610)	\$ (209,271)	\$ 60,255,549

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

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

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

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year <sup>1</sup> (e)
1					
2	Refer to Company Schedule A-1b				
3					
4					
5					Total \$ -

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

**SCHEDULE A-4  
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2017 (b)	Balance 1/1/2017 (c)
<b>RATE BASE</b>				
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		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 64,803,306</b>	<b>\$ 71,070,602</b>
6		Less Accumulated Depreciation		
7		Plant in Service	29,797,334	36,253,902
8		General Office Prorate		-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 29,797,334</b>	<b>\$ 36,253,902</b>
10		Less Other Reserves		
11		Deferred Income Taxes	2,566,388	4,115,507
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	-	-
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 2,566,388</b>	<b>\$ 4,115,507</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	(75,954)	(75,954)
17		Advances for Construction	256,987	294,057
18		Other		-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 181,033</b>	<b>\$ 218,103</b>
20		<b>Add Materials and Supplies</b>	<b>(17,054)</b>	<b>(17,054)</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>(19,652)</b>	<b>(19,652)</b>
21		Add General Office, Rgions, District office, CSA allocation	(32,221,844)	(30,446,383)
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		<b>Total Revenues (=Line 27 + Line 28)</b>		
30		<b>Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)</b>		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		<b>Operational Cash Requirement ("See attached schedule")</b>	<b>\$ (19,652)</b>	<b>\$ (19,652)</b>
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

**Table 3-I**

**GOLDEN STATE WATER COMPANY**

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

	Total Utility Operations	
Working Cash:		
Required Minimum Bank Balances	\$0.0	
<u>Average Month-End Balances</u>		
Special Deposits	(\$0.8)	
Working Funds	\$0.0	
Prepayments	(\$2.4)	
Notes Receivable	\$0.0	
Non-Interest Receivables	\$0.0	
Sub-Total	<u>(\$3.2)</u>	(1)
Less:		
Amounts not Supplied by Shareholders		
Customer Deposits	(\$0.5)	
Employee Withholdings	\$17.0	
Sub-Total	<u>\$16.5</u>	(2)
 Net Operational Requirement (for allocation)	 <u><u>(\$19.7)</u></u>	 (1) - (2)

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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	35,333,619	920,282			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	4,725,488	-			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	-	-			
7	(e) Charged to clearing accounts	1,255,632	-			
8	(f) Salvage recovered	63,758	-			
9	(g) All other credits <sup>1</sup>	-	-			
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 <sup>1</sup>	(110,836)	-			
15	Total debits	\$ (12,501,445)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 28,877,052	\$ 920,282	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$				NOT AVAILABLE BY DISTRICT	
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
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43						
44						



**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 (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	-	-	-	- \$	-
3	312	Collecting and Impounding Reservoirs	-	-	-	- \$	-
4	313	Lake, river and Other Intakes	-	-	-	- \$	-
5	314	Springs and Tunnels	-	-	-	- \$	-
6	315	Wells	-	-	-	- \$	-
7	316	Supply Mains	-	-	-	- \$	-
8	317	Other Source of Supply Plant	(777,435)	(12,796)	-	- \$	(790,231)
9		Total Source of Supply Plant	\$ (777,435)	\$ (12,796)	\$ -	\$ -	\$ (790,231)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	-	-	-	- \$	-
13	322	Boiler Plant Equipment	-	-	-	- \$	-
14	323	Other Power Production Equipment	-	-	-	- \$	-
15	324	Pumping Equipment	(1,000)	-	-	- \$	(1,000)
16	325	Other Pumping Plant	-	-	-	- \$	-
17		Total Pumping Plant	\$ (1,000)	\$ -	\$ -	\$ -	\$ (1,000)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	-	-	-	- \$	-
21	332	Water Treatment Equipment	-	-	-	- \$	-
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	-	-	-	- \$	-
26	342	Reservoirs and Tanks	-	-	-	- \$	-
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	-	-	-	- \$	-
34		Total Transmission and Distribution Plant	\$ 5,793	\$ -	\$ -	\$ -	\$ 5,793
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	(4,112,454)	(182,879)	1,502	- \$	(4,293,831)
38	372	Office Furniture and Equipment	(28,826,476)	(5,693,826)	12,136,015	- \$	(22,384,287)
39	373	Transportation Equipment	(975,595)	(18,277)	361,172	(63,758) \$	(696,458)
40	374	Stores Equipment	-	-	-	- \$	-
41	375	Laboratory Equipment	(2,849)	-	2,756	- \$	(93)
42	376	Communication Equipment	(74,456)	(1,043)	-	- \$	(75,499)
43	377	Power Operated Equipment	(68,727)	(2,578)	-	- \$	(71,305)
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	(1,249)	(98)	-	- \$	(1,347)
47	391	Water Plant Purchased	(46,875)	(46,875)	-	- \$	(93,750)
48		Total General Plant	\$ (34,560,977)	\$ (5,968,324)	\$ 12,501,445	\$ (63,758)	\$ (28,091,614)
49		Total	\$ (35,333,619)	\$ (5,981,120)	\$ 12,501,445	\$ (63,758)	\$ (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		<b>I. WATER SERVICE REVENUES</b>			
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	-	- \$	-
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	608	Interdepartmental Sales	-	- \$	-
27	609	Other Sales or Service	-	- \$	-
28		Sub-total	\$ -	\$ -	\$ -
29		Total Water Service Revenues	\$ -	\$ -	\$ -
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges	-	- \$	-
32	611	Miscellaneous Service Revenues	(281,004)	48,092	\$ (329,096)
33	612	Rent from Water Property	-	- \$	-
34	613	Interdepartmental Rents	-	- \$	-
35	614	Other Water Revenues	112,782	204,203	\$ (91,421)
36	615	Recycled Water Revenues	-	- \$	-
37		Total Other Water Revenues	\$ (168,222)	\$ 252,295	\$ (420,517)
38	501	Total operating revenues	\$ (168,222)	\$ 252,295	\$ (420,517)

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		-	- \$ -	
4	701	Operation supervision, labor and expenses			C		\$ -	
5	702	Operation labor and expenses	A	B		-	- \$ -	
6	703	Miscellaneous expenses	A			483	- \$ 483	
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	-	- \$ -	
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		-	- \$ -	
10	706	Maintenance of structures and facilities			C		\$ -	
11	707	Maintenance of structures and improvements	A	B		8	- \$ 8	
12	708	Maintenance of collect and impound reservoirs	A			-	- \$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A			-	- \$ -	
15	710	Maintenance of springs and tunnels	A			-	- \$ -	
16	711	Maintenance of wells	A			-	- \$ -	
17	712	Maintenance of supply mains	A			-	- \$ -	
18	713	Maintenance of other source of supply plant	A	B		-	- \$ -	
19		<b>Total source of supply expense</b>				\$ 491	\$ - \$ 491	
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		-	- \$ -	
23	721	Operation supervision labor and expense			C		\$ -	
24	722	Power production labor and expenses	A			-	- \$ -	
25	722	Power production labor, expenses and fuel		B			\$ -	
26	723	Fuel for power production	A			-	- \$ -	
27	724	Pumping labor and expenses	A	B		-	- \$ -	
28	725	Miscellaneous expenses	A			-	- \$ -	
29	726	Fuel or power purchased for pumping	A	B	C	-	- \$ -	
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		-	- \$ -	
32	729	Maintenance of structures and equipment			C		\$ -	
33	730	Maintenance of structures and improvements	A	B		-	- \$ -	
34	731	Maintenance of power production equipment	A	B		-	- \$ -	
35	732	Maintenance of power pumping equipment	A	B		-	- \$ -	
36	733	Maintenance of other pumping plant	A	B		-	- \$ -	
37		<b>Total pumping expenses</b>				\$ -	\$ - \$ -	

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		-	- \$ -	
41	741	Operation supervision, labor and expenses			C		\$ -	
42	742	Operation labor and expenses	A			-	- \$ -	
43	743	Miscellaneous expenses	A	B		-	- \$ -	
44	744	Chemicals and filtering materials	A	B		36	- \$ 36	
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		-	- \$ -	
47	746	Maintenance of structures and equipment			C		\$ -	
48	747	Maintenance of structures and improvements	A	B		-	- \$ -	
49	748	Maintenance of water treatment equipment	A	B		-	- \$ -	
50		<b>Total water treatment expenses</b>				\$ 36	\$ - \$ 36	
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		-	- \$ -	
54	751	Operation supervision, labor and expenses			C		\$ -	
55	752	Storage facilities expenses	A			-	- \$ -	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A			-	- \$ -	
58	754	Meter expenses	A			-	- \$ -	
59	755	Customer installations expenses	A			-	- \$ -	
60	756	Miscellaneous expenses	A			7,690	5,262 \$ 2,428	
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		-	- \$ -	
63	758	Maintenance of structures and plant			C		\$ -	
64	759	Maintenance of structures and improvements	A	B		-	- \$ -	
65	760	Maintenance of reservoirs and tanks	A	B		-	- \$ -	
66	761	Maintenance of trans. and distribution mains	A			-	- \$ -	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A			-	- \$ -	
69	763	Maintenance of services	A			-	- \$ -	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A			-	- \$ -	
72	765	Maintenance of hydrants	A			-	- \$ -	
73	766	Maintenance of miscellaneous plant	A			-	- \$ -	
74		<b>Total transmission and distribution expenses</b>				\$ 7,690	\$ 5,262 \$ 2,428	

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease In (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	790	Transferred Customer Expenses				(3,559,669)	(3,508,809)	\$ (50,860)
78	771	Supervision	A	B		416,272	385,169	\$ 31,103
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		-	425	\$ (425)
81	773	Customer records and collection expenses	A			2,707,323	2,491,255	\$ 216,068
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			436,074	631,960	\$ (195,886)
84	775	Uncollectible accounts	A	B	C	-	-	\$ -
85		<b>Total customer account expenses</b>				\$ -	\$ -	\$ -
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			(497)	1,254	\$ (1,751)
91	783	Advertising expenses	A			8,537	17,589	\$ (9,052)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			15	-	\$ 15
94		<b>Total sales expenses</b>				\$ 8,055	\$ 18,843	\$ (10,788)
95		<b>VII. RECYCLED WATER EXPENSES</b>						
96		<b>Operation and Maintenance</b>						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
99		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
100		<b>Operation</b>						
101	790	Allocation of A&G Expenses				(45,994,373)	(50,582,720)	\$ 4,588,347
102	791	Administrative and general salaries	A	B	C	12,502,018	12,219,906	\$ 282,112
103	792	Office supplies and other expenses	A	B	C	1,688,902	1,745,188	\$ (56,286)
104	793	Property insurance	A			315,258	328,368	\$ (13,110)
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			1,807,375	2,143,240	\$ (335,865)
107	795	Employees' pensions and benefits	A	B	C	11,275,825	10,909,973	\$ 365,852
108	796	Franchise requirements	A	B	C	64,675	65,793	\$ (1,118)
109	797	Regulatory commission expenses	A	B	C	1,632,273	563,855	\$ 1,068,418
110	798	Outside services employed	A			7,462,364	13,560,685	\$ (6,098,321)
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			2,252,395	2,231,302	\$ 21,093
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	C	2,247,950	2,150,040	\$ 97,910
116		<b>Total administrative and general expenses</b>				\$ (4,745,338)	\$ (4,664,370)	\$ (80,968)
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer surcredits				-	-	\$ -
119	811	Rents	A	B	C	352,302	339,476	\$ 12,826
120	812	Administrative expenses transferred - Cr.	A	B	C	(1,863,601)	(1,905,233)	\$ 41,632
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		<b>Total miscellaneous</b>				\$ (1,511,299)	\$ (1,565,757)	\$ 54,458
123		<b>Total operating expenses</b>				\$ (6,240,365)	\$ (6,206,022)	\$ (34,343)

**SCHEDULE B-4**  
**Account 507 - Taxes Charged During Year**

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account ----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes ("FIT")	\$ -	-			
2	CA corp franchise taxes ("CCFT")(current)	\$ -	-			
3	Property taxes	\$ 190,905	190,905			
4	Other taxes:	\$ -	-			
5	FIT(deferred)	\$ -	-			
6	Amortization of ITC	\$ -	-			
7	CCFT(deferred)	\$ -	-			
8	Payroll taxes	\$ 1,148,760	1,148,760			
9	Franchise taxes including licenses & filing fees	\$ 7,940	7,940			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	<b>Total</b>	\$ 1,347,606	\$ 1,347,606	\$ -	\$ -	\$ -

**SCHEDULE D-1  
Sources of Supply and Water Developed**

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1								"None"	
2									
3									
4									
5									

WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		
6							"None"	
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11						"None"	
12							
13							
14							
15							

**Purchased Water for Resale**

16	Purchased from						
17	Annual quantities purchased	"None"				(Unit chosen) <sup>2</sup>	
18							
19							

\* State ditch, pipe line, reservoir, etc., with name, if any  
<sup>1</sup> Average depth to water surface below ground surface.  
<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2  
Description of Storage Facilities**

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

### SCHEDULE D-3

#### Description of Transmission and Distribution Facilities

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

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

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

Line No.		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	-	-	-	-	-	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	-	-	-	-	-	-	-	-	-
16	Asbestos Cement	-	-	-	-	-	-	-	-	-
17	Ductile Iron	-	-	-	-	-	-	-	-	-
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	-	-	-	-	-	-	-	-
20										
21										
22	Total	-	-	-	-	-	-	-	-	-

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

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



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

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Active Service Connections</b>
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 *	-	-

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

**SCHEDULE D-7**

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

Classification of Service	During Current Year												Subtotal			
	January	February	March	April	May	June	July	August	September	October	November	December		Subtotal	Total	Prior Year
Residential	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Classification of Service	During Current Year												Subtotal	Total	Prior Year	
	August	September	October	November	December	Subtotal	Total	Prior Year								
Residential	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

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

## End of Year Balances in Selected Accounts

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

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

**DECLARATION**

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

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

of General Office District  
Name of District

of Golden State Water Company  
Name of Utility

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

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

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

  
Signature

909 394-3600  
Telephone Number

May 18, 2018  
Date

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	-	-	-	-	\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	-	-	-	-	\$ -
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	-	-	-	-	\$ -
15	315	Wells	-	-	-	-	\$ -
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		<b>IV. PUMPING PLANT</b>					
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							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	-	-	-	-	\$ -
30	332	Water Treatment Equipment	-	-	-	-	\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	-	-	-	- \$	-
34	342	Reservoirs and Tanks	-	-	-	- \$	-
35	343	Transmission and Distribution Mains	-	-	-	- \$	-
36	344	Fire Mains	-	-	-	- \$	-
37	345	Services	-	-	-	- \$	-
38	346	Meters	-	-	-	- \$	-
39	347	Meter Installations	-	-	-	- \$	-
40	348	Hydrants	-	-	-	- \$	-
41	349	Other Transmission and Distribution Plant	-	-	-	- \$	-
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	35,366	6,477	-	- \$	41,843
46	372	Office Furniture and Equipment	242,389	42,299	-	- \$	284,688
47	373	Transportation Equipment	307,493	-	2,469	- \$	309,962
48	374	Stores Equipment	-	-	-	- \$	-
49	375	Laboratory Equipment	755	-	-	- \$	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							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	-	-	-	- \$	-
58	391	Utility Plant Purchased	-	-	-	- \$	-
59	392	Utility Plant Sold	-	-	-	- \$	-
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 860,655	\$ 612,171	\$ (2,037)	\$ -	\$ 1,470,789

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

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

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

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year <sup>1</sup> (e)
1					
2	Refer to Company Schedule A-1b				
3					
4					
5					Total \$ -

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

**SCHEDULE A-4  
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2017 (b)	Balance 1/1/2017 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	768,587	716,142
3		Construction Work in Progress	863	7,293
4		General Office Prorate		-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 769,450</b>	<b>\$ 723,436</b>
6		Less Accumulated Depreciation		
7		Plant in Service	487,955	452,880
8		General Office Prorate		-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 487,955</b>	<b>\$ 452,880</b>
10		Less Other Reserves		
11		Deferred Income Taxes	87,717	82,429
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	51	51
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 87,767</b>	<b>\$ 82,479</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	-	-
17		Advances for Construction	2,672	2,672
18		Other		-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 2,672</b>	<b>\$ 2,672</b>
20		<b>Add Materials and Supplies</b>	<b>(48,201)</b>	<b>(58,220)</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>-</b>	<b>-</b>
21		Add General Office, Rgions, District office, CSA allocation	(142,855)	(127,185)
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$ 0</b>	<b>\$ 0</b>

**Working Cash**

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

\* 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**

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	458,318	36,018			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	18,292	-			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	-	-			
7	(e) Charged to clearing accounts	14,797	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits <sup>1</sup>	-	-			
10	Total credits	\$ 33,089	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	2,469	-			
13	(b) Cost of removal	-	-			
14	(c) All other debits <sup>1</sup>	-	-			
15	Total debits	\$ 2,469	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 493,876	\$ 36,018	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					NOT AVAILABLE BY DISTRICT
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
29						
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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)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	-	-	-	- \$	-
3	312	Collecting and Impounding Reservoirs	(41,454)	(482)	-	- \$	(41,936)
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)	\$ -	\$ -	\$ (41,936)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	-	-	-	- \$	-
13	322	Boiler Plant Equipment	-	-	-	- \$	-
14	323	Other Power Production Equipment	-	-	-	- \$	-
15	324	Pumping Equipment	-	-	-	- \$	-
16	325	Other Pumping Plant	(2,523)	(281)	-	- \$	(2,804)
17		Total Pumping Plant	\$ (2,523)	\$ (281)	\$ -	\$ -	\$ (2,804)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	-	-	-	- \$	-
21	332	Water Treatment Equipment	-	-	-	- \$	-
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	-	-	-	- \$	-
26	342	Reservoirs and Tanks	-	-	-	- \$	-
27	343	Transmission and Distribution Mains	-	-	-	- \$	-
28	344	Fire Mains	-	-	-	- \$	-
29	345	Services	-	-	-	- \$	-
30	346	Meters	-	-	-	- \$	-
31	347	Meter Installations	-	-	-	- \$	-
32	348	Hydrants	-	-	-	- \$	-
33	349	Other Transmission and Distribution Plant	-	-	-	- \$	-
34		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	(17,439)	(74)	-	- \$	(17,513)
38	372	Office Furniture and Equipment	(175,882)	(8,919)	-	- \$	(184,801)
39	373	Transportation Equipment	(169,527)	(14,797)	(2,469)	- \$	(186,793)
40	374	Stores Equipment	-	-	-	- \$	-
41	375	Laboratory Equipment	(910)	-	-	- \$	(910)
42	376	Communication Equipment	-	-	-	- \$	-
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	-	-	-	- \$	-
47	391	Water Plant Purchased	-	-	-	- \$	-
48		Total General Plant	\$ (414,341)	\$ (32,326)	\$ (2,469)	\$ -	\$ (449,136)
49		Total	\$ (458,318)	\$ (33,089)	\$ (2,469)	\$ -	\$ (493,876)

**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		<b>I. WATER SERVICE REVENUES</b>			
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	-	- \$	-
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	608	Interdepartmental Sales	-	- \$	-
27	609	Other Sales or Service	-	- \$	-
28		Sub-total	\$ -	\$ -	-
29		Total Water Service Revenues	\$ -	\$ -	-
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges	-	- \$	-
32	611	Miscellaneous Service Revenues	-	- \$	-
33	612	Rent from Water Property	-	- \$	-
34	613	Interdepartmental Rents	-	- \$	-
35	614	Other Water Revenues	-	- \$	-
36	615	Recycled Water Revenues	-	- \$	-
37		Total Other Water Revenues	\$ -	\$ -	-
38	501	Total operating revenues	\$ -	\$ -	-

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		-	-	\$ -
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	-	-	\$ -
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		2,783	2,386	\$ 397
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		<b>Total source of supply expense</b>				\$ 2,783	\$ 2,386	\$ 397
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		2,094	-	\$ 2,094
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		-	-	\$ -
28	725	Miscellaneous expenses	A			186	368	\$ (182)
29	726	Fuel or power purchased for pumping	A	B	C	-	-	\$ -
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	-	\$ -
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		507	-	\$ 507
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 2,787	\$ 368	\$ 2,419

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		-	-	\$ -
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			2,257	1,632	\$ 625
43	743	Miscellaneous expenses	A	B		-	-	\$ -
44	744	Chemicals and filtering materials	A	B		-	-	\$ -
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		17,439	15,810	\$ 1,629
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		-	-	\$ -
49	748	Maintenance of water treatment equipment	A	B		359	-	\$ 359
50		<b>Total water treatment expenses</b>				\$ 20,055	\$ 17,442	\$ 2,613
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		2,372	84	\$ 2,288
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	-	\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			-	506	\$ (506)
58	754	Meter expenses	A			-	-	\$ -
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			230	181	\$ 49
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		-	-	\$ -
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		-	-	\$ -
66	761	Maintenance of trans. and distribution mains	A			-	-	\$ -
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			-	-	\$ -
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			-	-	\$ -
72	765	Maintenance of hydrants	A			-	-	\$ -
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 2,602	\$ 771	\$ 1,831

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	790	Transferred Customer Expenses			(872)	(888)	\$ 16	
78	771	Supervision	A	B	-	-	\$ -	
79	771	Superv., meter read., other customer acct expenses					\$ -	
80	772	Meter reading expenses	A	B	872	888	\$ (16)	
81	773	Customer records and collection expenses	A		-	-	\$ -	
82	773	Customer records and accounts expenses		B			\$ -	
83	774	Miscellaneous customer accounts expenses	A		-	-	\$ -	
84	775	Uncollectible accounts	A	B	C	-	-	\$ -
85		<b>Total customer account expenses</b>			\$ -	\$ -	\$ -	
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B	-	-	\$ -	
89	781	Sales expenses					\$ -	
90	782	Demonstrating selling expenses	A		-	-	\$ -	
91	783	Advertising expenses	A		-	953	\$ (953)	
92	784	Miscellaneous, jobbing and contract work	A		-	-	\$ -	
93	785	Merchandising, jobbing and contract work	A		-	-	\$ -	
94		<b>Total sales expenses</b>			\$ -	\$ 953	\$ (953)	
95		<b>VII. RECYCLED WATER EXPENSES</b>						
96		<b>Operation and Maintenance</b>						
97	786	Recycled water operation and maint. expenses			-	-	\$ -	
98		<b>Total recycled water expenses</b>			\$ -	\$ -	\$ -	
99		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
100		<b>Operation</b>						
101	790.1	Allocation of A&G Expenses			(1,297,705)	(1,331,744)	\$ 34,039	
102	791	Administrative and general salaries	A	B	C	695,524	703,791	\$ (8,267)
103	792	Office supplies and other expenses	A	B	C	68,840	82,752	\$ (13,912)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			13,063	14,025	\$ (962)
107	795	Employees' pensions and benefits	A	B	C	358,948	363,620	\$ (4,672)
108	796	Franchise requirements	A	B	C	8,763	7,595	\$ 1,168
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			3,950	3,178	\$ 772
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			2,583	1,878	\$ 705
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	C	2,447	949	\$ 1,498
116		<b>Total administrative and general expenses</b>			\$ (143,587)	\$ (153,956)	\$ 10,369	
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer surcredits				-	-	\$ -
119	811	Rents	A	B	C	41,675	53,082	\$ (11,407)
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		<b>Total miscellaneous</b>			\$ 41,675	\$ 53,082	\$ (11,407)	
123		<b>Total operating expenses</b>			\$ (73,685)	\$ (78,954)	\$ 5,269	

**SCHEDULE B-4**  
**Account 507 - Taxes Charged During Year**

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account ----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes ("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		\$ -	-			
13		\$ -	-			
14	<b>Total</b>	\$ 55,875	\$ 55,875	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	-	-	-	-	\$ -
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							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 925,935	\$ -	\$ -	\$ -	\$ 925,935
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	372,281	-	(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	\$ 372,281	\$ -	\$ (45,550)	\$ -	\$ 326,731
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	23,334	-	-	-	\$ 23,334
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	-	-	-	-	\$ -
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 23,334	\$ -	\$ -	\$ -	\$ 23,334
27							
28		<b>V. WATER TREATMENT PLANT</b>					
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



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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	-	-	-	-	\$ -
35	343	Transmission and Distribution Mains	-	-	-	-	\$ -
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	-	-	-	-	\$ -
38	346	Meters	-	-	-	-	\$ -
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	-	-	-	-	\$ -
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		<b>VII. GENERAL PLANT</b>					
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)	\$ 13,357
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		Total General Plant	\$ 5,853,503	\$ 339,036	\$ (501,523)	\$ 84,456	\$ 5,775,472
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	63,347	-	-	-	\$ 63,347
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 63,347	\$ -	\$ -	\$ -	\$ 63,347
61		Total Utility Plant in Service	\$ 9,458,991	\$ 339,036	\$ (700,506)	\$ 84,456	\$ 9,181,977

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

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

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

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year <sup>1</sup> (e)
1					
2	Refer to Company Schedule A-1b				
3					
4					
5					Total \$ -

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

**SCHEDULE A-4  
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2017 (b)	Balance 1/1/2017 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	8,855,247	9,086,710
3		Construction Work in Progress	(138,336)	83,796
4		General Office Prorate		-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 8,716,911</b>	<b>\$ 9,170,506</b>
6		Less Accumulated Depreciation		
7		Plant in Service	5,026,489	5,386,862
8		General Office Prorate		-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 5,026,489</b>	<b>\$ 5,386,862</b>
10		Less Other Reserves		
11		Deferred Income Taxes	517,274	250,447
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	(2,548)	(2,548)
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 514,726</b>	<b>\$ 247,900</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	16,507	16,749
17		Advances for Construction	3,824	3,824
18		Other		-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 20,331</b>	<b>\$ 20,574</b>
20		<b>Add Materials and Supplies</b>	<b>(27,638)</b>	<b>(16,707)</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>-</b>	<b>-</b>
21		Add General Office, Regions, District office, CSA allocation	(3,127,726)	(3,498,464)
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$ 1</b>	<b>\$ 0</b>
<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		<b>Total Revenues (=Line 27 + Line 28)</b>		
30		<b>Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)</b>		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		<b>Operational Cash Requirement ("See attached schedule")</b>	<b>\$ -</b>	<b>\$ -</b>
		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**

Line No.	Item	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	3,567,860	1,876,580			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	142,649	26,769			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	242	-			
7	(e) Charged to clearing accounts	32,151	-			
8	(f) Salvage recovered	17,502	-			
9	(g) All other credits <sup>1</sup>	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 <sup>1</sup>	-	-			
15	Total debits	\$ (505,690)	\$ (153,433)	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 3,339,170	\$ 1,749,916	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$				NOT AVAILABLE BY DISTRICT	
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
29						
30						
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44						

**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 (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	-	-	-	\$ -	\$ -
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	-	-	-	\$ -	\$ -
7	316	Supply Mains	-	-	-	\$ -	\$ -
8	317	Other Source of Supply Plant	-	-	-	\$ -	\$ -
9		Total Source of Supply Plant	\$ (56,892)	\$ (5,020)	\$ -	\$ -	\$ (61,912)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	(6,604)	(679)	-	\$ -	\$ (7,283)
13	322	Boiler Plant Equipment	-	-	-	\$ -	\$ -
14	323	Other Power Production Equipment	-	-	-	\$ -	\$ -
15	324	Pumping Equipment	(4,892)	-	-	\$ -	\$ (4,892)
16	325	Other Pumping Plant	-	-	-	\$ -	\$ -
17		Total Pumping Plant	\$ (11,496)	\$ (679)	\$ -	\$ -	\$ (12,175)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	(2,385)	(223)	-	\$ -	\$ (2,608)
21	332	Water Treatment Equipment	(46,703)	(3,686)	-	\$ -	\$ (50,389)
22		Total Water Treatment Plant	\$ (49,088)	\$ (3,909)	\$ -	\$ -	\$ (52,997)
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	-	-	-	\$ -	\$ -
26	342	Reservoirs and Tanks	-	-	-	\$ -	\$ -
27	343	Transmission and Distribution Mains	(684)	-	-	\$ -	\$ (684)
28	344	Fire Mains	-	-	-	\$ -	\$ -
29	345	Services	-	-	-	\$ -	\$ -
30	346	Meters	(25,150)	-	-	\$ -	\$ (25,150)
31	347	Meter Installations	-	-	-	\$ -	\$ -
32	348	Hydrants	187	-	-	\$ -	\$ 187
33	349	Other Transmission and Distribution Plant	-	-	-	\$ -	\$ -
34		Total Transmission and Distribution Plant	\$ (25,647)	\$ -	\$ -	\$ -	\$ (25,647)
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	(205,847)	(11,724)	99,868	\$ -	\$ (117,703)
38	372	Office Furniture and Equipment	(607,239)	(75,032)	65,218	4,167	\$ (612,886)
39	373	Transportation Equipment	(1,882,026)	(32,151)	214,180	(17,502)	\$ (1,717,499)
40	374	Stores Equipment	-	-	-	\$ -	\$ -
41	375	Laboratory Equipment	-	-	-	\$ -	\$ -
42	376	Communication Equipment	(12,719)	(174)	18,271	\$ -	\$ 5,378
43	377	Power Operated Equipment	(408,988)	(6,393)	15,401	\$ -	\$ (399,980)
44	378	Tools, Shop and Garage Equipment	(289,885)	(39,960)	4,129	\$ -	\$ (325,716)
45	379	Other General Plant	(8,253)	-	-	\$ -	\$ (8,253)
46	390	Other Tangible Property	-	-	-	\$ -	\$ -
47	391	Water Plant Purchased	(9,780)	-	-	\$ -	\$ (9,780)
48		Total General Plant	\$ (3,424,737)	\$ (165,434)	\$ 417,067	\$ (13,335)	\$ (3,186,439)
49		Total	\$ (3,567,860)	\$ (175,042)	\$ 417,067	\$ (13,335)	\$ (3,339,170)

**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		<b>I. WATER SERVICE REVENUES</b>			
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	-	- \$	-
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	608	Interdepartmental Sales	-	- \$	-
27	609	Other Sales or Service	-	- \$	-
28		Sub-total	\$ -	\$ -	\$ -
29		Total Water Service Revenues	\$ -	\$ -	\$ -
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges	-	- \$	-
32	611	Miscellaneous Service Revenues	-	- \$	-
33	612	Rent from Water Property	-	- \$	-
34	613	Interdepartmental Rents	-	- \$	-
35	614	Other Water Revenues	(21,721)	(16,800)	(4,921)
36	615	Recycled Water Revenues	-	- \$	-
37		Total Other Water Revenues	\$ (21,721)	\$ (16,800)	\$ (4,921)
38	501	Total operating revenues	\$ (21,721)	\$ (16,800)	\$ (4,921)

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		35,225	28,052	\$ 7,173
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	-	-	\$ -
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		<b>Total source of supply expense</b>				\$ 35,225	\$ 28,052	\$ 7,173
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		29,758	23,427	\$ 6,331
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		89,462	98,893	\$ (9,431)
28	725	Miscellaneous expenses	A			47,972	30,129	\$ 17,843
29	726	Fuel or power purchased for pumping	A	B	C	-	-	\$ -
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		498	-	\$ 498
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		34,380	24,467	\$ 9,913
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 202,070	\$ 176,916	\$ 25,154

## SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		29,758	23,427	\$ 6,331
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			2,659	1,817	\$ 842
43	743	Miscellaneous expenses	A	B		987	3,754	\$ (2,767)
44	744	Chemicals and filtering materials	A	B		12,991	1,666	\$ 11,325
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		-	-	\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		-	-	\$ -
49	748	Maintenance of water treatment equipment	A	B		1,012	1,323	\$ (311)
50		<b>Total water treatment expenses</b>				\$ 47,407	\$ 31,987	\$ 15,420
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		44,514	32,883	\$ 11,631
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	-	\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			-	-	\$ -
58	754	Meter expenses	A			-	-	\$ -
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			9,932	6,043	\$ 3,889
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		-	-	\$ -
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		-	-	\$ -
66	761	Maintenance of trans. and distribution mains	A			174	-	\$ 174
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			-	73	\$ (73)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			-	-	\$ -
72	765	Maintenance of hydrants	A			-	-	\$ -
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 54,620	\$ 38,999	\$ 15,621

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	790	Transferred Customer Expenses				(1,980)	(1,679)	\$ (301)
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		578	-	\$ 578
81	773	Customer records and collection expenses	A			1,402	1,679	\$ (277)
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	-	-	\$ -
85		<b>Total customer account expenses</b>				\$ -	\$ -	\$ -
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			433,933	185,115	\$ 248,818
91	783	Advertising expenses	A			(4,160)	7,896	\$ (12,056)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		<b>Total sales expenses</b>				\$ 429,773	\$ 193,011	\$ 236,762
95		<b>VII. RECYCLED WATER EXPENSES</b>						
96		<b>Operation and Maintenance</b>						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
99		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
100		<b>Operation</b>						
101	790	Allocation of A&G Expenses				(3,541,754)	(3,166,293)	\$ (375,461)
102	791	Administrative and general salaries	A	B	C	1,223,396	1,106,156	\$ 117,240
103	792	Office supplies and other expenses	A	B	C	317,213	304,865	\$ 12,348
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			27,419	25,580	\$ 1,839
107	795	Employees' pensions and benefits	A	B	C	632,212	595,072	\$ 37,140
108	796	Franchise requirements	A	B	C	8,988	11,059	\$ (2,071)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			46,566	87,900	\$ (41,334)
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			20,655	(14,794)	\$ 35,449
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	C	1,540	34	\$ 1,506
116		<b>Total administrative and general expenses</b>				\$ (1,263,765)	\$ (1,050,421)	\$ (213,344)
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer surcredits				-	-	\$ -
119	811	Rents	A	B	C	169,364	174,633	\$ (5,269)
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		<b>Total miscellaneous</b>				\$ 169,364	\$ 174,633	\$ (5,269)
123		<b>Total operating expenses</b>				\$ (325,306)	\$ (406,823)	\$ 81,517



**SCHEDULE B-4**  
**Account 507 - Taxes Charged During Year**

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes ("FIT")	\$ -	-			
2	CA corp franchise taxes ("CCFT")(current)	\$ -	-			
3	Property taxes	\$ 12,749	12,749			
4	Other taxes:	\$ -	-			
5	FIT(deferred)	\$ -	-			
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		\$ -	-			
14	<b>Total</b>	\$ 139,187	\$ 139,187	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	1,585	-	-	-	\$ 1,585
3	302	Franchises and Consents (Schedule A-1c)	17,734	-	-	-	\$ 17,734
4	303	Other Intangible Plant	570,500	-	(148,686)	-	\$ 421,814
5		Total Intangible Plant	\$ 589,819	\$ -	\$ (148,686)	\$ -	\$ 441,133
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	695,913	-	-	-	\$ 695,913
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	\$ 695,913	\$ -	\$ -	\$ -	\$ 695,913
19							
20		<b>IV. PUMPING PLANT</b>					
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	3,081	-	-	-	\$ 3,081
26		Total Pumping Plant	\$ 3,081	\$ -	\$ -	\$ -	\$ 3,081
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	-	-	-	-	\$ -
30	332	Water Treatment Equipment	-	-	-	-	\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	-	-	-	-	\$ -
35	343	Transmission and Distribution Mains	-	-	-	-	\$ -
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	-	-	-	-	\$ -
38	346	Meters	-	-	-	-	\$ -
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	-	-	-	-	\$ -
41	349	Other Transmission and Distribution Plant	151,776	-	-	-	\$ 151,776
42		Total Transmission and Distribution Plant	\$ 151,776	\$ -	\$ -	\$ -	\$ 151,776
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	161,508	-	-	-	\$ 161,508
46	372	Office Furniture and Equipment	562,992	13,352	(168)	-	\$ 576,176
47	373	Transportation Equipment	1,194,334	201,626	(149,691)	-	\$ 1,246,269
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	1,263	-	(618)	-	\$ 645
50	376	Communication Equipment	301,463	-	(20,208)	-	\$ 281,255
51	377	Power Operated Equipment	205,222	-	-	-	\$ 205,222
52	378	Tools, Shop and Garage Equipment	368,282	22,465	-	-	\$ 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		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	1,685	-	(1,685)	-	\$ -
58	391	Utility Plant Purchased	1,817,795	-	-	-	\$ 1,817,795
59	392	Utility Plant Sold	-	-	-	-	\$ -
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**

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

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

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year <sup>1</sup> (e)
1					
2	Refer to Company Schedule A-1b				
3					
4					
5					Total \$ -

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

**SCHEDULE A-4  
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2017 (b)	Balance 1/1/2017 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	5,568,365	5,651,978
3		Construction Work in Progress	14,591	49,554
4		General Office Prorate		-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 5,582,956</b>	<b>\$ 5,701,532</b>
6		Less Accumulated Depreciation		
7		Plant in Service	3,868,209	4,033,096
8		General Office Prorate		-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 3,868,209</b>	<b>\$ 4,033,096</b>
10		Less Other Reserves		
11		Deferred Income Taxes	172,202	144,916
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	-	-
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 172,202</b>	<b>\$ 144,916</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	-	-
17		Advances for Construction	2,697	2,697
18		Other	-	-
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 2,697</b>	<b>\$ 2,697</b>
20		<b>Add Materials and Supplies</b>	<b>27,532</b>	<b>21,187</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>-</b>	<b>-</b>
21		Add General Office, Rgions, District office, CSA allocation	(1,567,381)	(1,542,009)
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$ (1)</b>	<b>\$ 1</b>
		<b>Working Cash</b>		
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("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**

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	3,720,524	541,004			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	167,457	9,168			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	-	-			
7	(e) Charged to clearing accounts	23,553	-			
8	(f) Salvage recovered	29,463	-			
9	(g) All other credits <sup>1</sup>	-	-			
10	Total credits	\$ 220,473	\$ 9,168	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(172,370)	(148,686)			
13	(b) Cost of removal	(200)	-			
14	(c) All other debits <sup>1</sup>	-	-			
15	Total debits	\$ (172,570)	\$ (148,686)	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 3,768,427	\$ 401,486	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$				NOT AVAILABLE BY DISTRICT	
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
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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)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	(228,431)	(73,271)	-	-	\$ (301,702)
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	\$ (228,431)	\$ (73,271)	\$ -	\$ -	\$ (301,702)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	-	-	-	-	\$ -
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	-	-	-	-	\$ -
16	325	Other Pumping Plant	(1,250)	(119)	-	-	\$ (1,369)
17		Total Pumping Plant	\$ (1,250)	\$ (119)	\$ -	\$ -	\$ (1,369)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	-	-	-	-	\$ -
21	332	Water Treatment Equipment	-	-	-	-	\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
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	-	-	-	-	\$ -
32	348	Hydrants	-	-	-	-	\$ -
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		<b>V. GENERAL PLANT</b>					
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	(921,945)	(23,553)	149,691	(29,463)	\$ (825,270)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(1,938)	1	618	-	\$ (1,319)
42	376	Communication Equipment	(300,489)	-	20,208	-	\$ (280,281)
43	377	Power Operated Equipment	(90,394)	(1,888)	-	-	\$ (92,282)
44	378	Tools, Shop and Garage Equipment	(230,702)	(16,433)	-	-	\$ (247,135)
45	379	Other General Plant	(6,968)	-	-	-	\$ (6,968)
46	390	Other Tangible Property	(160)	(18)	1,685	-	\$ 1,507
47	391	Water Plant Purchased	(1,426,887)	(40,173)	-	-	\$ (1,467,060)
48		Total General Plant	\$ (3,408,427)	\$ (115,161)	\$ 172,370	\$ (29,263)	\$ (3,380,481)
49		Total	\$ (3,720,524)	\$ (191,010)	\$ 172,370	\$ (29,263)	\$ (3,768,427)

**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		<b>I. WATER SERVICE REVENUES</b>			
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	-	-	-
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	608	Interdepartmental Sales	-	-	-
27	609	Other Sales or Service	-	-	-
28		Sub-total	\$ -	\$ -	-
29		Total Water Service Revenues	\$ -	\$ -	-
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges	-	-	-
32	611	Miscellaneous Service Revenues	-	-	-
33	612	Rent from Water Property	-	-	-
34	613	Interdepartmental Rents	-	-	-
35	614	Other Water Revenues	-	(235)	235
36	615	Recycled Water Revenues	-	-	-
37		Total Other Water Revenues	\$ -	\$ (235)	235
38	501	Total operating revenues	\$ -	\$ (235)	235

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		14,180	12,564	\$ 1,616
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	32	\$ (32)
6	703	Miscellaneous expenses	A			51,523	49,787	\$ 1,736
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	-	-	\$ -
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		-	675	\$ (675)
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			292	-	\$ 292
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			785	161	\$ 624
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		291	-	\$ 291
19		<b>Total source of supply expense</b>				\$ 67,071	\$ 63,219	\$ 3,852
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		14,180	12,384	\$ 1,796
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		2,775	11,920	\$ (9,145)
28	725	Miscellaneous expenses	A			63,150	31,488	\$ 31,662
29	726	Fuel or power purchased for pumping	A	B	C	-	-	\$ -
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		229	259	\$ (30)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		50,193	31,288	\$ 18,905
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 130,527	\$ 87,339	\$ 43,188



## SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		14,180	12,384	\$ 1,796
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			11,044	14,643	\$ (3,599)
43	743	Miscellaneous expenses	A	B		1,019	1,794	\$ (775)
44	744	Chemicals and filtering materials	A	B		3,376	965	\$ 2,411
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		-	-	\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		-	-	\$ -
49	748	Maintenance of water treatment equipment	A	B		224,518	41,162	\$ 183,356
50		<b>Total water treatment expenses</b>				\$ 254,137	\$ 70,948	\$ 183,189
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		14,180	12,741	\$ 1,439
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	-	\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			199	-	\$ 199
58	754	Meter expenses	A			371	-	\$ 371
59	755	Customer installations expenses	A			1,025	474	\$ 551
60	756	Miscellaneous expenses	A			17,550	15,690	\$ 1,860
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		590	544	\$ 46
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		-	-	\$ -
66	761	Maintenance of trans. and distribution mains	A			-	-	\$ -
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			-	-	\$ -
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			-	-	\$ -
72	765	Maintenance of hydrants	A			87	-	\$ 87
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 34,002	\$ 29,449	\$ 4,553

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease In (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	790	Transferred Customer Expenses				(8,256)	(5,169)	\$ (3,087)
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		2,610	-	\$ 2,610
81	773	Customer records and collection expenses	A			5,647	5,169	\$ 478
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	-	-	\$ -
85		<b>Total customer account expenses</b>				\$ 1	\$ -	\$ 1
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			524,109	234,562	\$ 289,547
91	783	Advertising expenses	A			380	3,423	\$ (3,043)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		<b>Total sales expenses</b>				\$ 524,489	\$ 237,985	\$ 286,504
95		<b>VII. RECYCLED WATER EXPENSES</b>						
96		<b>Operation and Maintenance</b>						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
99		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
100		<b>Operation</b>						
101	790	Allocation of A&G Expenses				(3,809,316)	(2,911,589)	\$ (897,727)
102	791	Administrative and general salaries	A	B	C	1,160,821	1,085,030	\$ 75,791
103	792	Office supplies and other expenses	A	B	C	244,204	217,607	\$ 26,597
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			23,628	26,632	\$ (3,004)
107	795	Employees' pensions and benefits	A	B	C	709,757	812,876	\$ (103,119)
108	796	Franchise requirements	A	B	C	5,791	4,763	\$ 1,028
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			275,936	(101,689)	\$ 377,625
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			2,343	2,490	\$ (147)
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	C	9,535	9,662	\$ (127)
116		<b>Total administrative and general expenses</b>				\$ (1,377,301)	\$ (854,218)	\$ (523,083)
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer surcredits				-	-	\$ -
119	811	Rents	A	B	C	132,297	129,752	\$ 2,545
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		<b>Total miscellaneous</b>				\$ 132,297	\$ 129,752	\$ 2,545
123		<b>Total operating expenses</b>				\$ (234,777)	\$ (235,526)	\$ 749

**SCHEDULE B-4**  
**Account 507 - Taxes Charged During Year**

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account —) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes ("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	Payroll taxes	\$ 107,332	107,332			
9	Franchise taxes including licenses & filing fees	\$ 3,558	3,558			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	<b>Total</b>	\$ 131,424	\$ 131,424	\$ -	\$ -	\$ -