

Received _____

Examined _____

U# _____

2018
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, 2018

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2019

TABLE OF CONTENTS

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

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2019**, with:

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

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2018, through December 31, 2018. 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		I. INTANGIBLE PLANT					
2	301	Organization	16,452	-	-	-	\$ 16,452
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	1,814,358	2,563	-	-	\$ 1,816,921
5		Total Intangible Plant	\$ 1,830,810	\$ 2,563	\$ -	\$ -	\$ 1,833,373
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 172,002	\$ -	\$ -	\$ -	\$ 172,002
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	-	-	-	-	\$ -
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant	820,254	-	-	-	\$ 820,254
18		Total Source of Supply Plant	\$ 820,254	\$ -	\$ -	\$ -	\$ 820,254
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	-	-	-	-	\$ -
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	-	-	-	-	\$ -
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	-	-	-	-	\$ -
30	332	Water Treatment Equipment	-	-	-	-	\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	-	-	-	-	\$ -
35	343	Transmission and Distribution Mains	-	-	-	-	\$ -
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	-	-	-	-	\$ -
38	346	Meters	-	-	-	-	\$ -
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	-	-	-	-	\$ -
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	12,202,971	652,596	(980,938)	-	\$ 11,874,629
46	372	Office Furniture and Equipment	43,157,184	2,568,711	(1,445,048)	(145,735)	\$ 44,135,112
47	373	Transportation Equipment	1,350,006	190,691	(58,585)	19,055	\$ 1,501,167
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	80,486	-	(532)	-	\$ 79,954
51	377	Power Operated Equipment	147,338	-	-	-	\$ 147,338
52	378	Tools, Shop and Garage Equipment	304,198	-	-	-	\$ 304,198
53	379	Other General Plant	187,977	-	-	-	\$ 187,977
54		Total General Plant	\$ 57,430,160	\$ 3,411,998	\$ (2,485,103)	\$ (126,680)	\$ 58,230,375
55							
56		VIII. UNDISTRIBUTED ITEMS					
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	\$ 60,255,549	\$ 3,414,561	\$ (2,487,426)	\$ (126,680)	\$ 61,056,004

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

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

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

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2018 (b)	Balance 1/1/2018 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	61,056,008	60,255,553
3		Construction Work in Progress	6,365,219	5,360,057
4		General Office Prorate	(812,303)	(812,303)
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 66,608,924	\$ 64,803,306
6		Less Accumulated Depreciation		
7		Plant in Service	32,945,539	29,797,334
8		General Office Prorate		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 32,945,539	\$ 29,797,334
10		Less Other Reserves		
11		Deferred Income Taxes	1,684,453	2,566,388
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	-	-
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 1,684,453	\$ 2,566,388
15		Less Adjustments		
16		Contributions in Aid of Construction	(75,954)	(75,954)
17		Advances for Construction	219,994	256,987
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 144,040	\$ 181,033
20		Add Materials and Supplies	(17,054)	(17,054)
21		Add Working Cash (=Line 34)	(19,652)	(19,652)
22		Add General Office, Regions, District Office and CSA allocation	(31,798,186)	(32,221,844)
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ (0)	\$ 0
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("See attached schedule")	\$ (19,652)	\$ (19,652)
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

Table 3-I

03/22/18

HBW

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

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	28,877,052	920,282			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	4,412,048	-			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	-	-			
7	(e) Charged to clearing accounts	1,214,665	-			
8	(f) Salvage recovered	4,089	-			
9	(g) All other credits ¹	4,827	-			
10	Total credits	\$ 5,635,629	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(2,487,426)	-			
13	(b) Cost of removal	-	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (2,487,426)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 32,025,255	\$ 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						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
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		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	-	-	-	-	\$ -
7	316	Supply Mains	-	-	-	-	\$ -
8	317	Other Source of Supply Plant	(790,231)	(12,796)	-	-	\$ (803,027)
9		Total Source of Supply Plant	\$ (790,231)	\$ (12,796)	\$ -	\$ -	\$ (803,027)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	-	-	-	-	\$ -
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,000)	-	-	-	\$ (1,000)
16	325	Other Pumping Plant	-	-	-	-	\$ -
17		Total Pumping Plant	\$ (1,000)	\$ -	\$ -	\$ -	\$ (1,000)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-	-	-	-	\$ -
21	332	Water Treatment Equipment	-	-	-	-	\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	-	-	-	-	\$ -
27	343	Transmission and Distribution Mains	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		V. GENERAL PLANT					
37	371	Structures and Improvements	(4,293,831)	(262,905)	980,938	-	\$ (3,575,798)
38	372	Office Furniture and Equipment	(22,384,287)	(5,263,858)	1,453,611	(300)	\$ (26,194,834)
39	373	Transportation Equipment	(696,458)	(19,648)	45,195	(3,279)	\$ (674,190)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(93)	-	-	-	\$ (93)
42	376	Communication Equipment	(75,499)	(1,040)	532	-	\$ (76,007)
43	377	Power Operated Equipment	(71,305)	(2,578)	-	(510)	\$ (74,393)
44	378	Tools, Shop and Garage Equipment	(276,674)	(5,616)	-	-	\$ (282,290)
45	379	Other General Plant	(198,370)	(11,348)	-	-	\$ (209,718)
46	390	Other Tangible Property	(1,347)	(49)	2,323	-	\$ 927
47	391	Water Plant Purchased	(93,750)	(46,875)	-	-	\$ (140,625)
48		Total General Plant	\$ (28,091,614)	\$ (5,613,917)	\$ 2,482,599	\$ (4,089)	\$ (31,227,021)
49		Total	\$ (28,877,052)	\$ (5,626,713)	\$ 2,482,599	\$ (4,089)	\$ (32,025,255)

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	-	-	-
4		601-1.2 Metered Sales Low Income Discount (Debit)	-	-	-
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	-	-	-
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		II. OTHER WATER REVENUES			
31	610	Customer Surcharges	-	-	-
32	611	Miscellaneous Service Revenues	(1,084,301)	(281,004)	\$ (803,297)
33	612	Rent from Water Property	-	-	-
34	613	Interdepartmental Rents	-	-	-
35	614	Other Water Revenues	134,614	112,782	\$ 21,832
36	615	Recycled Water Revenues	-	-	-
37		Total Other Water Revenues	\$ (949,687)	\$ (168,222)	\$ (781,465)
38	501	Total operating revenues	\$ (949,687)	\$ (168,222)	\$ (781,465)

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		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B	-	-	\$ -	
4	701	Operation supervision, labor and expenses					\$ -	
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		Maintenance						
9	706	Maintenance supervision and engineering	A	B	-	-	\$ -	
10	706	Maintenance of structures and facilities					\$ -	
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		Total source of supply expense			\$ -	\$ 491	\$ (491)	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B	-	-	\$ -	
23	721	Operation supervision labor and expense					\$ -	
24	722	Power production labor and expenses	A		-	-	\$ -	
25	722	Power production labor, expenses and fuel		B	-	-	\$ -	
26	723	Fuel for power production	A		-	-	\$ -	
27	724	Pumping labor and expenses	A	B	-	-	\$ -	
28	725	Miscellaneous expenses	A		-	-	\$ -	
29	726	Fuel or power purchased for pumping	A	B	C	-	-	\$ -
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B	-	-	\$ -	
32	729	Maintenance of structures and equipment					\$ -	
33	730	Maintenance of structures and improvements	A	B	-	-	\$ -	
34	731	Maintenance of power production equipment	A	B	-	-	\$ -	
35	732	Maintenance of power pumping equipment	A	B	-	-	\$ -	
36	733	Maintenance of other pumping plant	A	B	-	-	\$ -	
37		Total pumping expenses			\$ -	\$ -	\$ -	

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		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		-	-	\$ -
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			-	-	\$ -
43	743	Miscellaneous expenses	A	B		-	-	\$ -
44	744	Chemicals and filtering materials	A	B		-	36	\$ (36)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		-	-	\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		-	-	\$ -
49	748	Maintenance of water treatment equipment	A	B		-	-	\$ -
50		Total water treatment expenses				\$ -	\$ 36	\$ (36)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		-	-	\$ -
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	-	\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			-	-	\$ -
58	754	Meter expenses	A			-	-	\$ -
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			5,175	7,690	\$ (2,515)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		-	-	\$ -
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		-	-	\$ -
66	761	Maintenance of trans. and distribution mains	A			-	-	\$ -
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			-	-	\$ -
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			-	-	\$ -
72	765	Maintenance of hydrants	A			-	-	\$ -
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 5,175	\$ 7,690	\$ (2,515)

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		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses				(3,575,158)	(3,559,669)	\$ (15,489)
78	771	Supervision	A	B		412,938	416,272	\$ (3,334)
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		135	-	\$ 135
81	773	Customer records and collection expenses	A			2,686,179	2,707,323	\$ (21,144)
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			475,906	436,074	\$ 39,832
84	775	Uncollectible accounts	A	B	C	-	-	\$ -
85		Total customer account expenses				\$ -	\$ -	\$ -
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			-	(497)	\$ 497
91	783	Advertising expenses	A			2,421	8,537	\$ (6,116)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	15	\$ (15)
94		Total sales expenses				\$ 2,421	\$ 8,055	\$ (5,634)
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		Total recycled water expenses				\$ -	\$ -	\$ -
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790	Allocation of A&G Expenses				(45,487,398)	(45,994,373)	\$ 506,975
102	791	Administrative and general salaries	A	B	C	12,663,307	12,502,018	\$ 161,289
103	792	Office supplies and other expenses	A	B	C	1,845,045	1,688,902	\$ 156,143
104	793	Property insurance	A			291,526	315,258	\$ (23,732)
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			959,598	1,807,375	\$ (847,777)
107	795	Employees' pensions and benefits	A	B	C	11,819,251	11,275,825	\$ 543,426
108	796	Franchise requirements	A	B	C	60,451	64,675	\$ (4,224)
109	797	Regulatory commission expenses	A	B	C	1,266,176	1,632,273	\$ (366,097)
110	798	Outside services employed	A			6,722,496	7,462,364	\$ (739,868)
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			2,275,568	2,252,395	\$ 23,173
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	2,470,709	2,247,950	\$ 222,759
116		Total administrative and general expenses				\$ (5,113,271)	\$ (4,745,338)	\$ (367,933)
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges				-	-	\$ -
119	811	Rents	A	B	C	394,673	352,302	\$ 42,371
120	812	Administrative expenses transferred - Cr.	A	B	C	(1,922,068)	(1,863,601)	\$ (58,467)
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ (1,527,395)	\$ (1,511,299)	\$ (16,096)
123		Total operating expenses				\$ (6,633,070)	\$ (6,240,365)	\$ (392,705)

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	\$ 188,123	188,123			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ -	-			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ -	-			
8	Payroll taxes	\$ 1,077,107	1,077,107			
9	Franchise taxes including licenses & filing fees	\$ 7,056	7,056			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 1,272,286	\$ 1,272,286	\$ -	\$ -	\$ -

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

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

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

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

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

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

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

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	-	-	-	-	-	-	-		-

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

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	-	-
3/4 - in	-	-
1 - in	-	-
1 1/2 - in	-	-
2 - in	-	-
3 - in	-	-
4 - in	-	-
6 - in	-	-
8 - in	-	-
Other	-	-
Total	-	-

SCHEDULE D-6	
Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	-
2. Used, before repair	-
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)¹

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-
Industrial	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-
Irrigation	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contract	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	-	-	-	-	-	-	-	-	
Commercial	-	-	-	-	-	-	-	-	
Industrial	-	-	-	-	-	-	-	-	
Public authorities	-	-	-	-	-	-	-	-	
Irrigation	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	
Contract	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	

¹ 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>6,365,219</u></u>
241	Advances for Construction	\$ <u><u>219,994</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 10, 2019
Date

INDEX

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

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		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	- \$	-
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	- \$	-
4	303	Other Intangible Plant	-	-	-	- \$	-
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	- \$	-
12	312	Collecting and Impounding Reservoirs	702,204	55,331	-	- \$	757,535
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	\$ 702,204	\$ 55,331	\$ -	\$ -	\$ 757,535
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	-	-	-	- \$	-
22	322	Boiler Plant Equipment	-	-	-	- \$	-
23	323	Other Power Production Equipment	-	-	-	- \$	-
24	324	Pumping Equipment	-	-	-	- \$	-
25	325	Other Pumping Plant	6,981	-	-	- \$	6,981
26		Total Pumping Plant	\$ 6,981	\$ -	\$ -	\$ -	\$ 6,981
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	-	-	-	- \$	-
30	332	Water Treatment Equipment	-	-	-	- \$	-
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	-	-	-	-	\$ -
35	343	Transmission and Distribution Mains	-	-	-	-	\$ -
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	-	-	-	-	\$ -
38	346	Meters	-	-	-	-	\$ -
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	-	-	-	-	\$ -
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	41,843	-	-	-	\$ 41,843
46	372	Office Furniture and Equipment	284,688	47,417	-	-	\$ 332,105
47	373	Transportation Equipment	309,962	-	(74,074)	-	\$ 235,888
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	109,593	10,005	-	-	\$ 119,598
53	379	Other General Plant	14,763	-	-	-	\$ 14,763
54		Total General Plant	\$ 761,604	\$ 57,422	\$ (74,074)	\$ -	\$ 744,952
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 1,470,789	\$ 112,753	\$ (74,074)	\$ -	\$ 1,509,468

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

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

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

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2018 (b)	Balance 1/1/2018 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	751,935	768,587
3		Construction Work in Progress	6,684	863
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 758,619	\$ 769,450
6		Less Accumulated Depreciation		
7		Plant in Service	457,203	487,955
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 457,203	\$ 487,955
10		Less Other Reserves		
11		Deferred Income Taxes	84,300	87,717
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	51	51
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 84,351	\$ 87,767
15		Less Adjustments		
16		Contributions in Aid of Construction	-	-
17		Advances for Construction	2,672	2,672
18		Other	-	-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 2,672	\$ 2,672
20		Add Materials and Supplies	(55,446)	(48,201)
21		Add Working Cash (=Line 34)	-	-
22		Add General Office, Regions, District Office and CSA allocation	(158,948)	(142,855)
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ (1)	\$ 0
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("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	493,876	36,018			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	85,119	-			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	-	-			
7	(e) Charged to clearing accounts	12,320	-			
8	(f) Salvage recovered	6,899	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 104,338	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(74,074)	-			
13	(b) Cost of removal	-	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (74,074)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 524,140	\$ 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						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
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		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	(41,936)	(61,014)	-	-	\$ (102,950)
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	\$ (41,936)	\$ (61,014)	\$ -	\$ -	\$ (102,950)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	-	-	-	-	\$ -
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	-	-	-	-	\$ -
16	325	Other Pumping Plant	(2,804)	(281)	-	-	\$ (3,085)
17		Total Pumping Plant	\$ (2,804)	\$ (281)	\$ -	\$ -	\$ (3,085)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-	-	-	-	\$ -
21	332	Water Treatment Equipment	-	-	-	-	\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	-	-	-	-	\$ -
27	343	Transmission and Distribution Mains	-	-	-	-	\$ -
28	344	Fire Mains	-	-	-	-	\$ -
29	345	Services	-	-	-	-	\$ -
30	346	Meters	-	-	-	-	\$ -
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	-	-	-	-	\$ -
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(17,513)	(74)	-	-	\$ (17,587)
38	372	Office Furniture and Equipment	(184,801)	(14,818)	-	-	\$ (199,619)
39	373	Transportation Equipment	(186,793)	(12,320)	74,074	(6,899)	\$ (131,938)
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	(52,924)	(8,111)	-	-	\$ (61,035)
45	379	Other General Plant	(6,195)	(821)	-	-	\$ (7,016)
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (449,136)	\$ (36,144)	\$ 74,074	\$ (6,899)	\$ (418,105)
49		Total	\$ (493,876)	\$ (97,439)	\$ 74,074	\$ (6,899)	\$ (524,140)

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	-	-	-
4		601-1.2 Metered Sales Low Income Discount (Debit)	-	-	-
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	-	-	-
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		II. OTHER WATER REVENUES			
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		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		1,011	-	\$ 1,011
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		Maintenance						
9	706	Maintenance supervision and engineering	A	B		2,047	2,783	\$ (736)
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 3,058	\$ 2,783	\$ 275
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		116	2,094	\$ (1,978)
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		46	-	\$ 46
28	725	Miscellaneous expenses	A			48	186	\$ (138)
29	726	Fuel or power purchased for pumping	A	B	C	-	-	\$ -
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	-	\$ -
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		351	507	\$ (156)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 561	\$ 2,787	\$ (2,226)

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		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		103	-	\$ 103
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			2,035	2,257	\$ (222)
43	743	Miscellaneous expenses	A	B		198	-	\$ 198
44	744	Chemicals and filtering materials	A	B		655	-	\$ 655
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		22,271	17,439	\$ 4,832
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		429	359	\$ 70
50		Total water treatment expenses				\$ 25,691	\$ 20,055	\$ 5,636
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		3,350	2,372	\$ 978
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			326	230	\$ 96
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		-	-	\$ -
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		-	-	\$ -
66	761	Maintenance of trans. and distribution mains	A			-	-	\$ -
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			-	-	\$ -
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			-	-	\$ -
72	765	Maintenance of hydrants	A			-	-	\$ -
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 3,676	\$ 2,602	\$ 1,074

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		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses				(2,154)	(872)	\$ (1,282)
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		-	872	\$ (872)
81	773	Customer records and collection expenses	A			2,154	-	\$ 2,154
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	-	-	\$ -
85		Total customer account expenses				\$ -	\$ -	\$ -
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			9,684	-	\$ 9,684
91	783	Advertising expenses	A			7,295	-	\$ 7,295
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 16,979	\$ -	\$ 16,979
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		Total recycled water expenses				\$ -	\$ -	\$ -
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790	Allocation of A&G Expenses				(1,332,868)	(1,297,705)	\$ (35,163)
102	791	Administrative and general salaries	A	B	C	662,902	695,524	\$ (32,622)
103	792	Office supplies and other expenses	A	B	C	85,343	68,840	\$ 16,503
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			38,176	13,063	\$ 25,113
107	795	Employees' pensions and benefits	A	B	C	345,314	358,948	\$ (13,634)
108	796	Franchise requirements	A	B	C	11,186	8,763	\$ 2,423
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			11,628	3,950	\$ 7,678
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			6,034	2,583	\$ 3,451
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	7,680	2,447	\$ 5,233
116		Total administrative and general expenses				\$ (164,605)	\$ (143,587)	\$ (21,018)
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges				-	-	\$ -
119	811	Rents	A	B	C	38,637	41,675	\$ (3,038)
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 38,637	\$ 41,675	\$ (3,038)
123		Total operating expenses				\$ (76,003)	\$ (73,685)	\$ (2,318)

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	\$ 1,686	1,686			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ -	-			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ -	-			
8	Payroll taxes	\$ 50,110	50,110			
9	Franchise taxes including licenses & filing fees	\$ 103	103			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 51,899	\$ 51,899	\$ -	\$ -	\$ -

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		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	-	-
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	-
4	303	Other Intangible Plant	1,965,447	-	-	-	1,965,447
5		Total Intangible Plant	\$ 1,965,447	\$ -	\$ -	\$ -	\$ 1,965,447
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 925,935	\$ -	\$ -	\$ -	\$ 925,935
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	-
12	312	Collecting and Impounding Reservoirs	326,731	-	(15,436)	-	311,295
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	\$ 326,731	\$ -	\$ (15,436)	\$ -	\$ 311,295
19							
20		IV. PUMPING PLANT					
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		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	6,473	-	-	-	6,473
30	332	Water Treatment Equipment	95,238	-	-	-	95,238
31		Total Water Treatment Plant	\$ 101,711	\$ -	\$ -	\$ -	\$ 101,711

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		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	-	-	-	-	\$ -
35	343	Transmission and Distribution Mains	-	-	-	-	\$ -
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	-	-	-	-	\$ -
38	346	Meters	-	-	-	-	\$ -
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	-	-	-	-	\$ -
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	621,546	-	-	-	\$ 621,546
46	372	Office Furniture and Equipment	1,065,544	30,165	(4,000)	76,850	\$ 1,168,559
47	373	Transportation Equipment	2,663,465	31,342	(147,495)	(24,041)	\$ 2,523,271
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	1,102	-	-	-	\$ 1,102
50	376	Communication Equipment	13,357	-	-	-	\$ 13,357
51	377	Power Operated Equipment	595,421	-	-	-	\$ 595,421
52	378	Tools, Shop and Garage Equipment	572,450	87,835	(71,526)	-	\$ 588,759
53	379	Other General Plant	242,587	2,974	(500)	-	\$ 245,061
54		Total General Plant	\$ 5,775,472	\$ 152,316	\$ (223,521)	\$ 52,809	\$ 5,757,076
55							
56		VIII. UNDISTRIBUTED ITEMS					
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	\$ 9,181,977	\$ 152,316	\$ (238,957)	\$ 52,809	\$ 9,148,145

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

SCHEDULE A-1c					
Account 302 - Franchises and Consents					
Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1					
2	Refer to Company Schedule A-1b				
3					
4					
5					Total \$ -

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2018 (b)	Balance 1/1/2018 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	8,836,851	8,855,247
3		Construction Work in Progress	358,921	(138,336)
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 9,195,771	\$ 8,716,911
6		Less Accumulated Depreciation		
7		Plant in Service	5,024,191	5,026,489
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 5,024,191	\$ 5,026,489
10		Less Other Reserves		
11		Deferred Income Taxes	625,234	517,274
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	(2,548)	(2,548)
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 622,686	\$ 514,726
15		Less Adjustments		
16		Contributions in Aid of Construction	16,264	16,507
17		Advances for Construction	3,824	3,824
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 20,089	\$ 20,331
20		Add Materials and Supplies	(27,976)	(27,638)
21		Add Working Cash (=Line 34)	-	-
22		Add General Office, Regions, District Office and CSA allocation	(3,500,830)	(3,127,726)
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 0	\$ 1
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("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	3,339,170	1,749,916			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	196,349	22,012			
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	30,861	-			
8	(f) Salvage recovered	28,370	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 255,822	\$ 22,012	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(223,520)	-			
13	(b) Cost of removal	-	-			
14	(c) All other debits ¹	(21,332)	-			
15	Total debits	\$ (244,852)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 3,350,140	\$ 1,771,928	\$ -	\$ -	\$ -
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						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
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		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	(61,912)	(35,279)	-	-	\$ (97,191)
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	\$ (61,912)	\$ (35,279)	\$ -	\$ -	\$ (97,191)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(7,283)	(679)	-	-	\$ (7,962)
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	\$ (12,175)	\$ (679)	\$ -	\$ -	\$ (12,854)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(2,608)	(223)	-	-	\$ (2,831)
21	332	Water Treatment Equipment	(50,389)	(3,686)	-	-	\$ (54,075)
22		Total Water Treatment Plant	\$ (52,997)	\$ (3,909)	\$ -	\$ -	\$ (56,906)
23							
24		IV. TRANS. AND DIST. PLANT					
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		V. GENERAL PLANT					
37	371	Structures and Improvements	(117,703)	(10,877)	-	-	\$ (128,580)
38	372	Office Furniture and Equipment	(612,886)	(96,956)	(11,348)	-	\$ (721,190)
39	373	Transportation Equipment	(1,717,499)	(30,861)	184,174	(28,370)	\$ (1,592,556)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	5,378	(79)	-	-	\$ 5,299
43	377	Power Operated Equipment	(399,980)	(6,312)	-	-	\$ (406,292)
44	378	Tools, Shop and Garage Equipment	(325,716)	(42,500)	71,526	-	\$ (296,690)
45	379	Other General Plant	(8,253)	-	500	-	\$ (7,753)
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	(9,780)	-	-	-	\$ (9,780)
48		Total General Plant	\$ (3,186,439)	\$ (187,585)	\$ 244,852	\$ (28,370)	\$ (3,157,542)
49		Total	\$ (3,339,170)	\$ (227,452)	\$ 244,852	\$ (28,370)	\$ (3,350,140)

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	-	-	\$ -
4		601-1.2 Metered Sales Low Income Discount (Debit)	-	-	\$ -
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	-	-	\$ -
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		II. OTHER WATER REVENUES			
31	610	Customer Surcharges	-	-	\$ -
32	611	Miscellaneous Service Revenues	-	-	\$ -
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(39,084)	(21,721)	\$ (17,363)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ (39,084)	\$ (21,721)	\$ (17,363)
38	501	Total operating revenues	\$ (39,084)	\$ (21,721)	\$ (17,363)

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		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		33,887	35,225	\$ (1,338)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			1,405	-	\$ 1,405
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	-	-	\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 35,292	\$ 35,225	\$ 67
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		29,245	29,758	\$ (513)
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		81,095	89,462	\$ (8,367)
28	725	Miscellaneous expenses	A			38,857	47,972	\$ (9,115)
29	726	Fuel or power purchased for pumping	A	B	C	-	-	\$ -
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	498	\$ (498)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		31,172	34,380	\$ (3,208)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 180,369	\$ 202,070	\$ (21,701)

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		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		29,245	29,758	\$ (513)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			8,906	2,659	\$ 6,247
43	743	Miscellaneous expenses	A	B		9,688	987	\$ 8,701
44	744	Chemicals and filtering materials	A	B		10,024	12,991	\$ (2,967)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		-	-	\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		-	-	\$ -
49	748	Maintenance of water treatment equipment	A	B		1,721	1,012	\$ 709
50		Total water treatment expenses				\$ 59,584	\$ 47,407	\$ 12,177
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		44,539	44,514	\$ 25
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			5,008	9,932	\$ (4,924)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		-	-	\$ -
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		-	-	\$ -
66	761	Maintenance of trans. and distribution mains	A			-	174	\$ (174)
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			2,977	-	\$ 2,977
72	765	Maintenance of hydrants	A			-	-	\$ -
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 52,524	\$ 54,620	\$ (2,096)

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		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses				(1,253)	(1,980)	\$ 727
78	771	Supervision	A	B		48	-	\$ 48
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			1,204	1,402	\$ (198)
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	-	-	\$ -
85		Total customer account expenses				\$ (1)	\$ -	\$ (1)
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			554,422	433,933	\$ 120,489
91	783	Advertising expenses	A			13,807	(4,160)	\$ 17,967
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 568,229	\$ 429,773	\$ 138,456
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		Total recycled water expenses				\$ -	\$ -	\$ -
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790	Allocation of A&G Expenses				(3,803,274)	(3,541,754)	\$ (261,520)
102	791	Administrative and general salaries	A	B	C	1,213,180	1,223,396	\$ (10,216)
103	792	Office supplies and other expenses	A	B	C	323,946	317,213	\$ 6,733
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			72,341	27,419	\$ 44,922
107	795	Employees' pensions and benefits	A	B	C	654,675	632,212	\$ 22,463
108	796	Franchise requirements	A	B	C	12,673	8,988	\$ 3,685
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			62,162	46,566	\$ 15,596
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			18,949	20,655	\$ (1,706)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	6,759	1,540	\$ 5,219
116		Total administrative and general expenses				\$ (1,438,589)	\$ (1,263,765)	\$ (174,824)
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges				-	-	\$ -
119	811	Rents	A	B	C	172,590	169,364	\$ 3,226
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 172,590	\$ 169,364	\$ 3,226
123		Total operating expenses				\$ (370,002)	\$ (325,306)	\$ (44,696)

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	\$ 13,067	13,067			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ -	-			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ -	-			
8	Payroll taxes	\$ 112,890	112,890			
9	Franchise taxes including licenses & filing fees	\$ 21,884	21,884			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 147,841	\$ 147,841	\$ -	\$ -	\$ -

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		I. INTANGIBLE PLANT					
2	301	Organization	1,585	-	-	-	\$ 1,585
3	302	Franchises and Consents (Schedule A-1c)	17,734	-	-	-	\$ 17,734
4	303	Other Intangible Plant	421,814	-	-	-	\$ 421,814
5		Total Intangible Plant	\$ 441,133	\$ -	\$ -	\$ -	\$ 441,133
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	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		IV. PUMPING PLANT					
21	321	Structures and Improvements	-	-	-	-	\$ -
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	-	-	-	-	\$ -
25	325	Other Pumping Plant	3,081	-	-	-	\$ 3,081
26		Total Pumping Plant	\$ 3,081	\$ -	\$ -	\$ -	\$ 3,081
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	-	-	-	-	\$ -
30	332	Water Treatment Equipment	-	-	-	-	\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1a							
Account 100.1 - Utility Plant in Service (Continued)							
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	-	-	-	-	\$ -
35	343	Transmission and Distribution Mains	-	-	-	-	\$ -
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	-	-	-	-	\$ -
38	346	Meters	-	-	-	-	\$ -
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	-	-	-	-	\$ -
41	349	Other Transmission and Distribution Plant	151,776	-	-	-	\$ 151,776
42		Total Transmission and Distribution Plant	\$ 151,776	\$ -	\$ -	\$ -	\$ 151,776
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	161,508	-	-	-	\$ 161,508
46	372	Office Furniture and Equipment	576,176	10,779	(14,855)	41,322	\$ 613,422
47	373	Transportation Equipment	1,246,269	46,840	(58,146)	(22,870)	\$ 1,212,093
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	645	-	-	-	\$ 645
50	376	Communication Equipment	281,255	-	-	-	\$ 281,255
51	377	Power Operated Equipment	205,222	125,431	-	-	\$ 330,653
52	378	Tools, Shop and Garage Equipment	390,747	19,148	-	-	\$ 409,895
53	379	Other General Plant	292,757	-	-	-	\$ 292,757
54		Total General Plant	\$ 3,154,579	\$ 202,198	\$ (73,001)	\$ 18,452	\$ 3,302,228
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	1,817,795	-	-	-	\$ 1,817,795
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 1,817,795	\$ -	\$ -	\$ -	\$ 1,817,795
61		Total Utility Plant in Service	\$ 6,264,277	\$ 202,198	\$ (73,001)	\$ 18,452	\$ 6,411,926

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

SCHEDULE A-1c					
Account 302 - Franchises and Consents					
Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1					
2	Refer to Company Schedule A-1b				
3					
4					
5				Total	\$ -

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2018 (b)	Balance 1/1/2018 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	5,716,015	5,568,365
3		Construction Work in Progress	286,776	14,591
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 6,002,792	\$ 5,582,956
6		Less Accumulated Depreciation		
7		Plant in Service	3,950,576	3,868,209
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 3,950,576	\$ 3,868,209
10		Less Other Reserves		
11		Deferred Income Taxes	180,191	172,202
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	-	-
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 180,191	\$ 172,202
15		Less Adjustments		
16		Contributions in Aid of Construction	-	-
17		Advances for Construction	2,697	2,697
18		Other	-	-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 2,697	\$ 2,697
20		Add Materials and Supplies	62,230	27,532
21		Add Working Cash (=Line 34)	-	-
22		Add General Office, Regions, District Office and CSA allocation	(1,931,556)	(1,567,381)
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 1	\$ (1)
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
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	3,768,427	401,486			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	164,180	227			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	-	-			
7	(e) Charged to clearing accounts	23,723	-			
8	(f) Salvage recovered	3,513	-			
9	(g) All other credits ¹	25,195	-			
10	Total credits	\$ 216,611	\$ 227	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(73,002)	-			
13	(b) Cost of removal	-	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (73,002)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 3,912,036	\$ 401,713	\$ -	\$ -	\$ -
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						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
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		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	(301,702)	(61,469)	-	-	\$ (363,171)
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	\$ (301,702)	\$ (61,469)	\$ -	\$ -	\$ (363,171)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	-	-	-	-	\$ -
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	-	-	-	-	\$ -
16	325	Other Pumping Plant	(1,369)	(119)	-	-	\$ (1,488)
17		Total Pumping Plant	\$ (1,369)	\$ (119)	\$ -	\$ -	\$ (1,488)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-	-	-	-	\$ -
21	332	Water Treatment Equipment	-	-	-	-	\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	(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	(82,905)	(2,459)	-	-	\$ (85,364)
34		Total Transmission and Distribution Plant	\$ (84,875)	\$ (2,459)	\$ -	\$ -	\$ (87,334)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(36,469)	(2,503)	-	-	\$ (38,972)
38	372	Office Furniture and Equipment	(425,204)	(37,658)	12,427	-	\$ (450,435)
39	373	Transportation Equipment	(825,270)	(23,723)	35,380	(3,513)	\$ (817,126)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(1,319)	-	-	-	\$ (1,319)
42	376	Communication Equipment	(280,281)	-	-	-	\$ (280,281)
43	377	Power Operated Equipment	(92,282)	(2,465)	-	-	\$ (94,747)
44	378	Tools, Shop and Garage Equipment	(247,135)	(17,334)	-	-	\$ (264,469)
45	379	Other General Plant	(6,968)	-	-	-	\$ (6,968)
46	390	Other Tangible Property	1,507	-	-	-	\$ 1,507
47	391	Water Plant Purchased	(1,467,060)	(40,173)	-	-	\$ (1,507,233)
48		Total General Plant	\$ (3,380,481)	\$ (123,856)	\$ 47,807	\$ (3,513)	\$ (3,460,043)
49		Total	\$ (3,768,427)	\$ (187,903)	\$ 47,807	\$ (3,513)	\$ (3,912,036)

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	-	-	\$ -
4		601-1.2 Metered Sales Low Income Discount (Debit)	-	-	\$ -
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	-	-	\$ -
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		II. OTHER WATER REVENUES			
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		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		16,274	14,180	\$ 2,094
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		68	-	\$ 68
6	703	Miscellaneous expenses	A			21,996	51,523	\$ (29,527)
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	-	-	\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	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			439	785	\$ (346)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	291	\$ (291)
19		Total source of supply expense				\$ 38,777	\$ 67,071	\$ (28,294)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		15,777	14,180	\$ 1,597
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		8,635	2,775	\$ 5,860
28	725	Miscellaneous expenses	A			47,065	63,150	\$ (16,085)
29	726	Fuel or power purchased for pumping	A	B	C	-	-	\$ -
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	229	\$ (229)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		43,018	50,193	\$ (7,175)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 114,495	\$ 130,527	\$ (16,032)

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		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		15,777	14,180	\$ 1,597
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			14,260	11,044	\$ 3,216
43	743	Miscellaneous expenses	A	B		1,469	1,019	\$ 450
44	744	Chemicals and filtering materials	A	B		5,915	3,376	\$ 2,539
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		-	-	\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		-	-	\$ -
49	748	Maintenance of water treatment equipment	A	B		94,271	224,518	\$ (130,247)
50		Total water treatment expenses				\$ 131,692	\$ 254,137	\$ (122,445)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		15,777	14,180	\$ 1,597
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			1,512	1,025	\$ 487
60	756	Miscellaneous expenses	A			13,202	17,550	\$ (4,348)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		479	590	\$ (111)
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			193	-	\$ 193
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		Total transmission and distribution expenses				\$ 31,163	\$ 34,002	\$ (2,839)

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		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses				(2,912)	(8,256)	\$ 5,344
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			2,822	5,647	\$ (2,825)
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			90	-	\$ 90
84	775	Uncollectible accounts	A	B	C	-	-	\$ -
85		Total customer account expenses				\$ -	\$ 1	\$ (1)
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			361,808	524,109	\$ (162,301)
91	783	Advertising expenses	A			1,466	380	\$ 1,086
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 363,274	\$ 524,489	\$ (161,215)
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		Total recycled water expenses				\$ -	\$ -	\$ -
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790	Allocation of A&G Expenses				(3,777,533)	(3,809,316)	\$ 31,783
102	791	Administrative and general salaries	A	B	C	1,163,783	1,160,821	\$ 2,962
103	792	Office supplies and other expenses	A	B	C	231,474	244,204	\$ (12,730)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			75,745	23,628	\$ 52,117
107	795	Employees' pensions and benefits	A	B	C	795,210	709,757	\$ 85,453
108	796	Franchise requirements	A	B	C	5,221	5,791	\$ (570)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			394,810	275,936	\$ 118,874
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			2,432	2,343	\$ 89
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	5,723	9,535	\$ (3,812)
116		Total administrative and general expenses				\$ (1,103,135)	\$ (1,377,301)	\$ 274,166
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges				-	-	\$ -
119	811	Rents	A	B	C	199,754	132,297	\$ 67,457
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 199,754	\$ 132,297	\$ 67,457
123		Total operating expenses				\$ (223,980)	\$ (234,777)	\$ 10,797

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	\$ 19,392	19,392			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ -	-			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ -	-			
8	Payroll taxes	\$ 100,529	100,529			
9	Franchise taxes including licenses & filing fees	\$ 1,120	1,120			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 121,041	\$ 121,041	\$ -	\$ -	\$ -