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2018 ANNUAL REPORT OF DISTRICT WATER SYSTEM OPERATIONS OF

	Golden State	vvaler Com	party	
	(NAME OF	CORPORATIO	N)	
Name of District:	General Office	Location:	San Dimas, (TOWN OR CITY)	Los Angeles

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

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GENERAL INSTRUCTIONS

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

- 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	E	Balance Beg of Year		Additions During Year	(Retirement	,	Other Debits or (Credits)		Balance End of Year
1	ACCI	(a) I. INTANGIBLE PLANT	+	(b)	_	(c)	(d)		(e)	\vdash	(f)
2	301	Organization	+	16.452	-			_		\$	16.452
3	302	Franchises and Consents (Schedule A-1c)	+		_			_	_	\$	10,102
4	303	Other Intangible Plant	+	1,814,358	\vdash	2.563		_	_	\$	1,816,921
5		Total Intangible Plant	\$		\$	2,563	\$	-	\$ -	\$	1,833,373
6										† 	
7	-	II. LANDED CAPITAL	\top							\vdash	
8	306	Land and Land Rights	\$	172,002	\$	-	\$	-	\$ -	\$	172.002
9						1.00				Ť	
10		III. SOURCE OF SUPPLY PLANT	+	•							-
11	311	Structures and Improvements	1	_		_		_	_	\$	
12	312	Collecting and Impounding Reservoirs	1	-		_		-	-	\$	-
13	313	Lake, River and Other Intakes	1	-	\vdash	-			-	\$	-
14	314	Springs and Tunnels		-		-			-	\$	
15	315	Wells		-		-			-	\$	
16	316	Supply Mains		-		-		-	-	\$	
17	317	Other Source of Supply Plant	1	820,254		-		-	-	\$	820,254
18		Total Source of Supply Plant	\$	820,254	\$	-	\$	-	\$ -	\$	820,254
19					T				i i		
20		IV. PUMPING PLANT		`							
21	321	Structures and Improvements	1	-		-		_	-	\$	-
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										T T	
28		V. WATER TREATMENT PLANT								T	
29	331	Structures and Improvements		-		-		-	-	\$	-
30	332	Water Treatment Equipment		-		_		-	-	\$	-
31		Total Water Treatment Plant	\$	-	\$	-	\$	_	\$ -	\$	_

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1	SCHEDULE A-1a Account 100.1 - Utility Plant in Service (Continued)						
Line		Title of Account	Balance Beg of Year	Additions During Year	(Retirements) During Year	Other Debits or (Credits)	Balance End of Year
No.	Acct	(a)	(b)	(c)	(d)	(e)	(f)
32		VI. TRANSMISSION AND DIST. PLANT					
	341	Structures and Improvements	-	-	-	-	\$ -
	342	Reservoirs and Tanks	-	-	-	-	\$ -
	343	Transmission and Distribution Mains	-	-	-	-	\$ -
36	344	Fire Mains	-	-	-	-	\$ -
	345	Services	-	-	-	-	\$ -
	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					l i		
56		VIII. UNDISTRIBUTED ITEMS					
	390	Other Tangible Property	2,323	-	(2,323)	-	\$ -
	391	Utility Plant Purchased	-	-	-	-	\$ -
	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)		

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

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		Title of Account		Balance 12/31/2018		Balance 1/1/2018
No.	Acct.	(a)		(b)		(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
		,			Ė	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
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
		Add Matarials and Counties		(47.054)		(47.054
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 Cook Possilinguary	-			
24 25		Determination of Operational Cash Requirement	-			
26		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible Purchased Power & Commodity for Resale*	_		_	
27		Meter Revenues: Bimonthly Billing	-			
28		Other Revenues: Flat Rate Monthly Billing	-			****
29		Total Revenues (=Line 27 + Line 28)	0200		-000	neighber der State
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	2000		-75	
31		5/24 x Line 25 x (100% - Line 30)	9/15		200	
32		1/24 x Line 25 x Line 30			775E	
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).				

03/22/18

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Table 3-I

GOLDEN STATE WATER COMPANY

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Operational Cash Requirements (\$ in 000's)

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

Net Operational Requirement (for allocation) (\$19.7) (1) - (2)

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

		Account 250	Account 251	Account 252	Account 253	Account 259
			Limited-Term	Utility Plant		Recycled
		Utility	Utility	Acquisition	Other	Water Utility
Line	Item	Plant	Investments	Adjustments	Property	Plant
No.	(a)	(b)	(c)	(d)	(e)	(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	Ψ 0,000,020	Ψ	Ψ	ΙΨ	ΙΨ
12	(a) Book cost of property retired	(2,487,426)	-			
13	(b) Cost of removal	(2,407,420)	-			-
14	(c) All other debits ¹	 				
	Total debits			Φ.	Φ.	<u></u>
15				\$ -	\$ -	1 7
16	Balance in reserve at end of year	\$ 32,025,255	\$ 920,282	-	- \$	-
17						
40						
18	State method of determining depreciation ch	narges.		Composite Rate		
19	State method of determining depreciation ch	narges.		Composite Rate		
19 20	State method of determining depreciation ch	narges.		Composite Rate		
19 20 21	State method of determining depreciation ch	narges.		Composite Rate		
19 20 21 22						
19 20 21 22 23	State method of determining depreciation characteristics are stated in the state of		eturn for the year			E BY DISTRICT
19 20 21 22 23 24	Report the depreciation claimed in your Fed	eral Income Tax Re	eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25		eral Income Tax Re	eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26	Report the depreciation claimed in your Fed	eral Income Tax Re	eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27	Report the depreciation claimed in your Fed	eral Income Tax Re	eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28	Report the depreciation claimed in your Fed	eral Income Tax Re	eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29	Report the depreciation claimed in your Fed	eral Income Tax Re	eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30	Report the depreciation claimed in your Fed	eral Income Tax Re	eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31	Report the depreciation claimed in your Fed	eral Income Tax Re	eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31	Report the depreciation claimed in your Fed	eral Income Tax Re	eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	Report the depreciation claimed in your Fed	eral Income Tax Re	eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	Report the depreciation claimed in your Fed	eral Income Tax Re	eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	Report the depreciation claimed in your Fed	eral Income Tax Re	eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	Report the depreciation claimed in your Fed	eral Income Tax Re	eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Report the depreciation claimed in your Fed	eral Income Tax Re	eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	Report the depreciation claimed in your Fed	eral Income Tax Re	eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Report the depreciation claimed in your Fed	eral Income Tax Re	eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Report the depreciation claimed in your Fed	eral Income Tax Re	eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Report the depreciation claimed in your Fed	eral Income Tax Re	eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Report the depreciation claimed in your Fed	eral Income Tax Re	eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Report the depreciation claimed in your Fed	eral Income Tax Re	eturn for the year			E BY DISTRICT

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve (This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

					Debits to			
				Credits to	Reserves	Salvage and		
			Balance	Reserve	During Year	Cost of		Balance
			Beginning	During Year	Excl. Cost	Removal Net		End
Line		DEPRECIABLE PLANT	of Year	Excl. Salvage	Removal	(Dr.) or Cr.		of Year
No.	Acct.	(a)	(b)	(c)	(d)	(e)		(f)
	Acct.	I. SOURCE OF SUPPLY PLANT	(6)	(0)	(u)	(6)	+	(1)
1	044			-			+	
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			\$ -	\$	(803,027)
10			1	1	Ť	<u> </u>	Ť	(
11		II. PUMPING PLANT		+	·····		+	
12	321	Structures and Improvements	 					
					-	-		-
13	322	Boiler Plant Equipment	-			-		
14	323	Other Power Production Equipment	-	-	<u> </u>	-	\$	-
15	324	Pumping Equipment	(1,000) -	-	-	\$	(1,000)
16	325	Other Pumping Plant	-	-	-	-	\$	-
17		Total Pumping Plant	\$ (1,000) \$ -	\$ -	\$ -	\$	(1,000)
18					T		T	
19		III. WATER TREATMENT PLANT					†	
20	331	Structures and Improvements		_		-	\$	
21	332	Water Treatment Equipment	-				\$	
22	332	Total Water Treatment Plant	\$ -				\$	
		Total Water Treatment Flant	Φ -		<u>-</u>		1 2	
23							↓_	
24		IV. TRANS. AND DIST. PLANT					_	
25	341	Structures and Improvements	-			-		
26	342	Reservoirs and Tanks	_	-	<u> </u>	-	\$	-
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	343	Total Transmission and Distribution Plant	\$ 5,793		4		\$	5,793
	\vdash	Total Transmission and Distribution Fidili	Ψ 5,793	-	ΙΨ -		1 1	5,193
35		V OFNER ! DI IVI	-	-	-	-	\vdash	
36		V. GENERAL PLANT	ļ					
37	371	Structures and Improvements	(4,293,831				\$	(3,575,798)
38	372	Office Furniture and Equipment	(22,384,287			(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) 532	-	\$	(76,007
43	377	Power Operated Equipment	(71,305			(510)		(74,393
44	378	Tools, Shop and Garage Equipment	(276,674			(510)	-	(282,290
45	379	Other General Plant	(198,370				\$	(209,718)
46	390							
		Other Tangible Property	(1,347			-	<u> </u>	927
47	391	Water Plant Purchased	(93,750		4	-	<u> </u>	(140,625)
48	\sqcup	Total General Plant	\$ (28,091,614					(31,227,021
49		Total	\$ (28,877,052	(5,626,713) \$ 2,482,599	\$ (4,089)	1 \$	(32,025,255)

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SCHEDULE B-1 Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	rent 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)		
38	501	Total operating revenues	\$ (949,687)	\$ (168,222)	\$ (781,465)

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

			C	Clas	s	Amount Current	Amount Preceding	Net Change During Year Show Decrease
Line	İ	Account				Year	Year	in (Parenthesis)
No.	Acct.	(a)	Α	В	С	(b)	(c)	(d)
1_		I. SOURCE OF SUPPLY EXPENSE	Ш					
2		Operation	Ш	Ш	_			
3		Operation supervision and engineering	Α	В		-	-	\$ -
4		Operation supervision, labor and expenses			С			\$ -
5		Operation labor and expenses	Α	В		-	-	\$ -
6		Miscellaneous expenses	Α			-	483	\$ (483)
7	704	Purchased water including MCBA/supply cost balancing accounts	A	В	С	-	-	\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	Α	В		-	-	\$ -
10	706	Maintenance of structures and facilities			С			\$ -
11	707	Maintenance of structures and improvements	Α	В		-	8	\$ (8)
12	708	Maintenance of collect and impound reservoirs	Α		П	-	-	\$ -
13		Maintenance of source of supply facilities		В				\$ -
14		Maintenance of lake, river and other intakes	Α			-	_	\$ -
15		Maintenance of springs and tunnels	Α			-	-	\$ -
16		Maintenance of wells	Α			-		\$ -
17		Maintenance of supply mains	A		\vdash	_	-	\$ -
18		Maintenance of other source of supply plant	Α	В	П	-	-	\$ -
19		Total source of supply expense	H	Ť	П	\$ -	\$ 491	\$ (491)
20		II. PUMPING EXPENSES	Н					(101)
21		Operation						
22	721	Operation supervision and engineering	А	В		_	-	\$ -
23		Operation supervision labor and expense	<u> </u>		С			\$ -
24		Power production labor and expenses	A		Ť	_		\$ -
25		Power production labor, expenses and fuel	H	В	П			\$ -
26		Fuel for power production	Α	Ė			-	\$ -
27		Pumping labor and expenses	A	В	М			\$ -
28		Miscellaneous expenses	A	Ė	\vdash	_	-	\$ -
29		Fuel or power purchased for pumping	A	В	C		_	\$ -
30		Maintenance	 ``	_	Ť			•
31	729	Maintenance supervision and engineering	Α	В	\vdash	_	_	\$ -
32		Maintenance of structures and equipment	H	Ť	С			\$ -
33		Maintenance of structures and improvements	Α	В	Ť	-	-	\$ -
34		Maintenance of structures and improvements Maintenance of power production equipment	Α		\vdash			\$ -
35		Maintenance of power pumping equipment	A	В		-	-	\$ -
36		Maintenance of other pumping equipment	A		-			\$ -
37	, 00	Total pumping expenses	-	۳		\$ -	\$ -	\$ -

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

				Clas	ss	Amount	Amount		et Change uring Year
						Current	Preceding	Sho	ow Decrease
Line		Account				Year	Year	in	(Parenthesis)
No.	Acct.	(a)	Α	В	С	(b)	(c)		(d)
38		III. WATER TREATMENT EXPENSES							
39		Operation							
40	741	Operation supervision and engineering	Α	В		-	-	\$	-
41	741	Operation supervision, labor and expenses			С			\$	-
42	742	Operation labor and expenses	Α			-	-	\$	-
43	743	Miscellaneous expenses	Α	В		-	-	\$	-
44	744	Chemicals and filtering materials	Α	В		-	36	\$	(36)
45		Maintenance							· · · · ·
46	746	Maintenance supervision and engineering	Α	В		-	-	\$	-
47	746	Maintenance of structures and equipment			С			\$	-
48	747	Maintenance of structures and improvements	Α	В		-	-	\$	-
49	748	Maintenance of water treatment equipment	Α	В		-	-	\$	-
50		Total water treatment expenses				\$ -	\$ 36	\$	(36)
51		IV. TRANS. AND DIST. EXPENSES							
52		Operation		П					
53	751	Operation supervision and engineering	Α	В		-	-	\$	-
54	751	Operation supervision, labor and expenses			С			\$	_
55	752	Storage facilities expenses	Α		П	-	_	\$	_
56	752	Operation labor and expenses		В				\$	-
57	753	Transmission and distribution lines expenses	Α			-	-	\$	-
58	754	Meter expenses	Α			-	-	\$	-
59	755	Customer installations expenses	Α			-	-	\$	-
60	756	Miscellaneous expenses	Α			5,175	7,690	\$	(2,515)
61		Maintenance		П	П				
62	758	Maintenance supervision and engineering	Α	В		-	-	\$	-
63	758	Maintenance of structures and plant			С			\$	_
64	759	Maintenance of structures and improvements	Α	В		-	-	\$	-
65	760	Maintenance of reservoirs and tanks	Α	В		-	-	\$	-
66	761	Maintenance of trans. and distribution mains	Α			-	-	\$	-
67	761	Maintenance of mains		В				\$	-
68	762	Maintenance of fire mains	Α			-	-	\$	-
69	763	Maintenance of services	Α			-	-	\$	-
70	763	Maintenance of other trans. and distribution plant		В				\$	-
71		Maintenance of meters	Α			-	-	\$	-
72		Maintenance of hydrants	Α			-	-	\$	-
73		Maintenance of miscellaneous plant	Α			-	_	\$	-
74		Total transmission and distribution expenses				\$ 5,175	\$ 7,690	\$	(2,515)

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

			С	Clas	s	Amount Current		Amount Preceding	S	Net Change During Year thow Decrease
Line		Account			П	Year		Year		in (Parenthesis)
No.	Acct.	(a)	Α	В	С	(b)		(c)		(d)
75		V. CUSTOMER ACCOUNT EXPENSES			П					
76		Operation								
77	790	Transferred Customer Expenses			\Box	(3,575,158)		(3,559,669)	\$	(15,489)
78	771	Supervision	Α	В	П	412,938		416,272	\$	(3,334)
79	771	Superv., meter read., other customer acct expenses		П	С				\$	_
80	772	Meter reading expenses	Α	В	П	135		-	\$	135
81	773	Customer records and collection expenses	Α		П	2,686,179		2,707,323	\$	(21,144)
82	773	Customer records and accounts expenses		В	П				\$	-
83	774	Miscellaneous customer accounts expenses	Α		П	475,906		436,074	\$	39,832
84	775	Uncollectible accounts	Α	В	С	-		-	\$	-
85		Total customer account expenses	П			\$ -	\$	-	\$	_
86		VI. SALES EXPENSES			\neg					
87		Operation	П	\Box	\neg					
88	781	Supervision	А	В	\neg	_		_	\$	_
89		Sales expenses	H	Ť	С				\$	
90		Demonstrating selling expenses	Α		Ť	-		(497)	\$	497
91		Advertising expenses	A		\neg	2,421		8,537	\$	(6,116)
92		Miscellaneous, jobbing and contract work	A	\vdash	\neg				\$	(0,1.0)
93	785	Merchandising, jobbing and contract work	Α	\vdash	\Box			15	\$	(15)
94	700	Total sales expenses	<u></u>	\vdash	\dashv	\$ 2,421	\$	8,055	\$	(5,634)
95		VII. RECYCLED WATER EXPENSES		\Box	\neg	2,121	╨	0,000	Ψ_	(0,001)
96		Operation and Maintenance			\dashv					
97	786	Recycled water operation and maint. expenses	Н	\vdash	\dashv	_		_	\$	-
98	700	Total recycled water expenses	\vdash	\vdash	\dashv	\$ -	\$	_	\$	
99		VIII. ADMIN. AND GENERAL EXPENSES	-	\vdash	\dashv	Ψ	+		Ψ_	
100		Operation			\neg					
101	790	Allocation of A&G Expenses	Н		\neg	(45,487,398)		(45,994,373)	\$	506,975
102	791	Administrative and general salaries	Α	В	С	12,663,307		12,502,018	\$	161,289
103	792	Office supplies and other expenses	A		č	1,845,045	-	1,688,902	\$	156,143
104		Property insurance	A		H	291,526		315,258	\$	(23,732)
105		Property insurance, injuries and damages	-	В	С	201,020		010,200	\$	(20,102)
106		Injuries and damages	Α	<u> </u>	H	959,598		1,807,375	\$	(847,777)
107		Employees' pensions and benefits	A	В	c	11,819,251		11,275,825	\$	543,426
108		Franchise requirements	A	В	č	60,451		64,675	\$	(4,224)
109		Regulatory commission expenses	A	В	c	1,266,176		1,632,273	\$	(366,097)
110		Outside services employed	A			6,722,496		7,462,364	\$	(739,868)
111		Miscellaneous other general expenses	Ĥ	В	\vdash	0,722,100	-	1,102,001	\$	(100,000)
112		Miscellaneous other general operation expenses	Н	Ť	c				\$	
113		Miscellaneous general expenses	Α	\vdash	Ĭ	2,275,568		2,252,395	\$	23,173
114	. 55	Maintenance	<u> </u>	\vdash	\vdash	2,2,0,000	\vdash	_,,	Ť	20,170
115	805	Maintenance of general plant	A	В	c	2,470,709	 	2,247,950	\$	222,759
116	000	Total administrative and general expenses	i i	H		\$ (5,113,271)	\$	(4,745,338)		(367,933)
117		XI. MISCELLANEOUS	-	\vdash	\vdash	- (5,175,271)	Ť	(.,. 15,550)	Ť	(557,550)
118	810	Customer Surcharges	\vdash	\vdash	Н	_	-	_	\$	
119		Rents	Δ	В	С	394,673	-	352,302	\$	42,371
120		Administrative expenses transferred - Cr.		В		(1,922,068)	 	(1,863,601)		(58,467)
	813	Duplicate charges - Cr.	$\frac{1}{2}$	В	尚	(1,822,000)	\vdash	(1,003,001)	\$	(50,407)
191	O LO	Duplicate charges - Cr.	I 🗥 🛚	ر در ا		_		-		
121 122	0.0	Total miscellaneous			1 1	\$ (1,527,395)	ΙŒ	(1,511,299)	\$	(16,096)

		SC	HEDULE	B-4				
	Account 507	· Ta	xes Cha	rged Durii	ng \	′ ear		
						DISTRIBUTION OF	TAXES CHARGED	
			Total Taxes	()	Show i	utility department where	applicable and account	charged)
1		1	Charged	Water		Nonutility	Other	Capitalized
Line	Kind of Tax		During Year	(Account 50)	7)	(Account 521)	(Account)	(Omit Account)
No.	(a)		(b)	(c)		(d)	(e)	(f)
1	Federal corporate income taxes ("FIT")	\$	-		-		1	
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	\$ -	\$ -	\$ -

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SCHEDULE D-1 Sources of Supply and Water Developed **STREAMS** FLOW IN(unit)2 Annual From Stream Quantities Line or Creek Location of **Priority Right** Diversions Diverted No. Diverted into* (Name) **Diversion Point** Claim Capacity Max.(Unit)² Remarks "None" 1 2 3 4 5 WELLS Annual Pumping Quantities Line At Plant ¹Depth to Pumped Capacity(Unit)² Location Number Dimensions Water(Unit)² Remarks No. (Name or Number) 6 "None" 7 8 9 10 FLOW IN Annual(Unit)² **TUNNELS AND SPRINGS** Quantities Line Used Designation Location(Unit)² No. Number Maximum Minimum Remarks 11 "None" 12 13 14 15 Purchased Water for Resale 16 Purchased from (Unit chosen)2 17 Annual quantities purchased "None" 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

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

² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

SCHEDULE D-3 Description of Transmission and Distribution Facilities

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

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
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	_	1	-	-	-	-	-	-	-
16	Asbestos Cement	-	ı	-	-	-	-	-	-	-
17	Ductile Iron	-	ı	-	-	-	-	-	-	-
18	HDPE	-	ı	-	-	-	-	-	-	-
19	PVC	_	-	-	-	-	-	-	-	-
20										
21										
22	Total	-	-	-	-	-	-	-	-	-

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

									r Sizes	
Line								(Speci	fy Sizes)	Total
No.		12	14	16	18	20	24	22/30		All Sizes
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

Metered -	Dec 31	Flat Rate -	Dec 31
Prior Year	Current Year	Prior Year	Current Year
-	-	•	
-	-	-	
	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-		-	
- 1	-	-	
-	-	-	
-	_	-	
	Prior Year	Year Year	Prior Year Current Year Prior Year - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -

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

	-		
Α.	Number of Meters Tested During Year as Prescr in Section VI of General Order No. 103: 1. New, after being received 2. Used, before repair 3. Used, after repair	- - - - -	
B.	Number of Meters in Service Since Last Te 1. Ten years or less	st	_
	than 15 years		_

			Dι	ring Current Ye	ar			
of Service	January	February	March	April	May	June	July	Subtota
Residential	-	-	-	-	-	-	-	
Commercial	-	-	-	-	-	-	-	
Industrial	-	-	-	-	-	-	-	
Public authorities	-	-	-	-	-	-	-	
Irrigation	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	- 1	
Contract	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Classification			Du	ring Current Ye	ar			Total
of Service	August	September	October	November	December	Subtotal	Total	Prior Yea
OI OCIVICE								
Residential	-	-	-	-	-	-	-	
	-		-	-	-	-	-	
Residential	-		-			-	-	
Residential Commercial	-			-			-	
Residential Commercial Industrial		- - - -	- - - -	- - -	-	-	-	
Residential Commercial Industrial Public authorities	-	-	- - - -	-	-		-	
Residential Commercial Industrial Public authorities Irrigation	-		-	-		-	-	

End of Year Balances in Selected Accounts

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

131	Materials and Supplies	\$ (17,054)
100-3	Construction Work in Progress	\$ 6,365,219
241	Advances for Construction	\$ 219,994
265	Contributions in Aid of Construction	\$ (75,954)

	DECLARATION						
(PLEASE VER	IFY THAT ALL SCHEDULES ARE	ACCURATE AND COMPLETE BEFORE SIGNING)					
I, the undersigned		adys Farrow					
	Name of Distric	ct Manager or Equivalent (Please Print)					
of	General	Office District	t				
	Name of	District					
of		ate Water Company					
	Naı	me of Utility					
at		Slvd., San Dimas, CA 91773					
	Address	of District Office					
under penalty of per	jury do declare that this report has	been prepared by me, or under my direction, from the					
Vice Preside	nt - Finance, Treasurer and						
II .	ssistant Secretary	Alun Kens (
·	Title (Please Print)	Signature					
	909 394-3600	May 10, 2019					
Т	elephone Number	Date					

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

Account 100.1 - Utility Plant in Service (Retirements) Balance Balance Additions Other Debits End of Year Line Title of Account Beg of Year **During Year** During Year or (Credits) (a) I. INTANGIBLE PLANT (b) No. Acct (c) (d) (e) 2 301 Organization - \$ 3 302 Franchises and Consents (Schedule A-1c) - \$ 4 303 Other Intangible Plant - \$ - \$ Total Intangible Plant \$ \$ - \$ \$ 6 II. LANDED CAPITAL 8 306 Land and Land Rights \$ \$ - \$ 9 III. SOURCE OF SUPPLY PLANT 10 11 311 Structures and Improvements Collecting and Impounding Reservoirs 702,204 55,331 757,535 12 312 - \$ Lake, River and Other Intakes 313 13 - \$ Springs and Tunnels - \$ 314 14 315 Wells 15 - \$ Supply Mains 16 316 - \$ 17 317 Other Source of Supply Plant 757,535 18 Total Source of Supply Plant \$ 702,204 \$ 55,331 \$ - \$ 19

6,981

\$

6,981 \$

- \$

\$

\$

IV. PUMPING PLANT

V. WATER TREATMENT PLANT

Structures and Improvements

Other Power Production Equipment

Boiler Plant Equipment

Pumping Equipment

Other Pumping Plant

Total Pumping Plant

Structures and Improvements

Water Treatment Equipment

Total Water Treatment Plant

20

21

22

23

24

25

26

27 28

29 30

31

321

322

323

324

325

331

332

SCHEDULE A-1a

1 of 10 Region I 2018

\$

\$

\$

\$

\$

\$

\$

- \$

6,981

6,981

	SCHEDULE A-1a Account 100.1 - Utility Plant in Service (Continued)									
			Balance	Additions	(Retirements)	Other Debits	Balance			
Line		Title of Account	Beg of Year	During Year	During Year	or (Credits)	End of Year			
No.	Acct	(a)	(b)	(c)	(d)	(e)	(f)			
32		VI. TRANSMISSION AND DIST. PLANT								
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					1					
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							
			Balance	Additions	(Retirements)	Other Debits	Balance	
Line		Title of Account	Beg of Year	During Year	During Year	or (Credits)	End of Year	
No.	Acct	(a)	(b)	(c)	(d)	(e)	(f)	
1	393	Recycled Water Intangible Plant					\$ -	
2	394	Recycled Water Land and Land Rights					\$ -	
3	395	Recycled Water Depreciable Plant					\$ -	
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -	

	SCHEDULE A-1c Account 302 - Franchises and Consents									
Line No.										
1										
2	Refer to Company Schedule A-1b									
3										
4										
5				Tota	\$ -					

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		Title of Account		Balance		Balance
Line		Title of Account	1.	2/31/2018	İ	1/1/2018
No.	Acct.	(a) RATE BASE		(b)		(c)
		TOTE SAGE				
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			 	- 07,717
13		Other Reserves		51		51
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$	84,351	\$	87,767
			Ť		Ť	0.11.0.
15		Less Adjustments				
16		Contributions in Aid of Construction		_		_
17		Advances for Construction		2,672		2,672
18		Other	13			
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$	2,672	\$	2,672
20		Add Materials and Supplies		(55,446)		(48,201
20		Aud Materials and Supplies		(55,446)		(40,201
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	+	(130,340)	_	(142,000
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			1	
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)	3 (4)		1213	
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			Man	
34		Operational Cash Requirement ("See attached schedule")	\$	-	\$	_
			-			
		Electric power, gas or other fuel purchased for pumping and/or				
	l	 purchased commodity for resale billed after receipt (metered). 	1		I	

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

		Acc	count 250	Account 251	Account 252	Account 253	Account 259
				Limited-Term	Utility Plant		Recycled
			Utility	Utility	Acquisition	Other	Water Utility
Line	Item		Plant	Investments	Adjustments	Property	Plant
No.	(a)		(b)	(c)	(d)	(e)	(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 ch	arges.			Composite Rate		
19							
20							
21							
22							
23	Report the depreciation claimed in your Fede	eral Inco	ome Tax Re	eturn for the year	- \$	NOT AVAILABL	E BY DISTRICT
24				•			
25	1/ General reclassifications and rate base ad	liustme	nts				
26		,					
27							
28						***	
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34	···············						
35						AR 481A	
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44	i i i i i i i i i i i i i i i i i i i						
			· · · · · · · · · · · · · · · · · · ·				

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) I. SOURCE OF SUPPLY PLANT	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)
2	211	Structures and Improvements	-				
	311		(44,000)	(04.04.4)	-	-	\$ -
3	312	Collecting and Impounding Reservoirs Lake, river and Other Intakes	(41,936)	(61,014)	-	-	\$ (102,950)
	313		-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	<u> </u>	-	\$ -
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	<u> </u>	-		-	\$ -
32	348	Hydrants	-	-	-	-	\$ -
33	349	Other Transmission and Distribution Plant	-		-	-	\$ -
34	345	Total Transmission and Distribution Plant	\$ -	\$ -			\$ -
		Total Transmission and Distribution Flant	Ψ -	-			φ -
35 36	\vdash	V. GENERAL PLANT					
	271		(47.540)	/74\			f (47.507)
37 38	371	Structures and Improvements	(17,513)	(74)	-	-	\$ (17,587)
	372	Office Furniture and Equipment	(184,801)			- (2.222)	\$ (199,619)
39	373	Transportation Equipment	(186,793)	(12,320)	74,074	(6,899)	
40	374	Stores Equipment	- (2.12)	-	-	-	\$ -
41	375	Laboratory Equipment	(910)	-	-	-	\$ (910)
42	376	Communication Equipment	-	-	-	-	\$ -
43	377	Power Operated Equipment	- (50,004)	- (0.444)	•	-	\$ -
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)				
49	LI	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	\$ -	s -	\$ -
30		II. OTHER WATER REVENUES	<u> </u>		
31	610	Customer Surcharges	<u> </u>		\$ -
32		Miscellaneous Service Revenues		-	\$ -
33		Rent from Water Property		-	\$ -
34		Interdepartmental Rents		-	\$ -
35	614	Other Water Revenues			\$ -
36		Recycled Water Revenues	<u> </u>	-	\$ -
37		Total Other Water Revenues	s -	\$ -	\$ -
38	501	Total operating revenues	\$ -	I \$ -	\$ -
30	501	Total operating revenues	3 -	<u> </u>	ð.

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

1 :		A	Class		s	Amount Current	Amount Preceding	Net Ch During Show De	Year
Line No.	Acct.	Account (a)	A	В	С	Year (b)	Year (c)	in (Paren (d)	,
1	71001.	I. SOURCE OF SUPPLY EXPENSE	_	٦	H	(6)	(6)	(0)	,
2		Operation	\vdash	Н	-				
3	701	Operation supervision and engineering	A	В	-	1,011		\$	1,011
4		Operation supervision, labor and expenses		۳	С	1,011		\$	- 1,011
5		Operation labor and expenses	A	В	Ť	_		\$	-
6		Miscellaneous expenses	À	Ť	\vdash	_		\$	
7		Purchased water including MCBA/supply cost balancing accounts	A	В	С	_		\$	
8	,,,,	Maintenance	 ``	H	Ĕ			Ψ	
9	706	Maintenance supervision and engineering	A	В	_	2.047	2.783	\$	(736)
10		Maintenance of structures and facilities	<u> </u>	-	c	2,0 1.	2,100	\$	(100)
11		Maintenance of structures and improvements	A	В	Ť	_	-	\$	
12		Maintenance of collect and impound reservoirs	A		\vdash	_	-	\$	
13		Maintenance of source of supply facilities	· ·	В	\vdash			\$	
14		Maintenance of lake, river and other intakes	Α	H	_	_	-	\$	
15		Maintenance of springs and tunnels	A	Н	\vdash	_	-	\$	
16		Maintenance of wells	A	Н	_	-		\$	_
17		Maintenance of supply mains	A	Н	\vdash	_	-	\$	
18		Maintenance of other source of supply plant		В		_	_	\$	_
19		Total source of supply expense	H	H	_	\$ 3,058	\$ 2,783	\$	275
20		II. PUMPING EXPENSES	\vdash	П					
21		Operation							
22	721	Operation supervision and engineering	A	В	\vdash	116	2.094	\$	(1,978)
23		Operation supervision labor and expense	<u> </u>	Ť	C		2,001	\$	-
24	-	Power production labor and expenses	Α	Н	Ť	-	_	\$	_
25		Power production labor, expenses and fuel		В	\vdash			\$	-
26		Fuel for power production	Α	Ī	Т	-	_	\$	-
27		Pumping labor and expenses	Α	В		46	_	\$	46
28		Miscellaneous expenses	A	-	Г	48	186	\$	(138)
29	726	Fuel or power purchased for pumping	Α	В	С	-	-	\$	- ()
30		Maintenance		П					
31	729	Maintenance supervision and engineering	Α	В		-	-	\$	-
32		Maintenance of structures and equipment			c			\$	-
33		Maintenance of structures and improvements	Α	В		-	-	\$	-
34	731	Maintenance of power production equipment	Α	В		-	-	\$	-
35	$\overline{}$	Maintenance of power pumping equipment	Α	В		351	507	\$	(156)
36		Maintenance of other pumping plant	Α	В		-	-	\$	-
37		Total pumping expenses				\$ 561	\$ 2,787	\$	(2,226)

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

			(Class		Amount Current	Amount Preceding	Net Change During Year Show Decrease	
Line		Account				Year	Year	in (Parenthesis)
No.	Acct.	(a)	Α	В	С	(b)	(c)		(d)
38		III. WATER TREATMENT EXPENSES							
39		Operation							
40	741	Operation supervision and engineering	Α	В		103	•	\$	103
41	741	Operation supervision, labor and expenses			С			\$	-
42	742	Operation labor and expenses	Α			2,035	2,257	\$	(222)
43	743	Miscellaneous expenses	Α	В		198	-	\$	198
44	744	Chemicals and filtering materials	Α	В		655	-	\$	655
45		Maintenance							
46	746	Maintenance supervision and engineering	Α	В		22,271	17,439	\$	4,832
47	746	Maintenance of structures and equipment			С			\$	-
48	747	Maintenance of structures and improvements	Α	В		-	-	\$	- 1
49	748	Maintenance of water treatment equipment	Α	В		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	Α	В		3,350	2,372	\$	978
54	751	Operation supervision, labor and expenses			С			\$	-
55	752	Storage facilities expenses	Α			-	-	\$	-
56		Operation labor and expenses		В				\$	-
57	753	Transmission and distribution lines expenses	Α			-	-	\$	-
58	754	Meter expenses	Α			-	-	\$	-
59	755	Customer installations expenses	Α			-	-	\$	-
60	756	Miscellaneous expenses	Α			326	230	\$	96
61		Maintenance							
62	758	Maintenance supervision and engineering	Α	В		-	-	\$	-
63		Maintenance of structures and plant			С			\$	-
64	759	Maintenance of structures and improvements	Α	В		-	-	\$	-
65		Maintenance of reservoirs and tanks	Α	В		-	_	\$	-
66	761	Maintenance of trans. and distribution mains	Α			-	-	\$	_
67	761	Maintenance of mains		В				\$	-
68	762	Maintenance of fire mains	Α			-	-	\$	-
69	763	Maintenance of services	Α			-	-	\$	-
70	763	Maintenance of other trans. and distribution plant		В				\$	-1
71		Maintenance of meters	Α			-	-	\$	-
72	765	Maintenance of hydrants	Α			-	-	\$	-
73		Maintenance of miscellaneous plant	Α			-	-	\$	_
74		Total transmission and distribution expenses				\$ 3,676	\$ 2,602	\$	1,074

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

			Class			Amount Current	Amount Preceding		Net Change During Year Show Decrease
Line		Account				Year	Year		in (Parenthesis)
No.	Acct.	(a)	Α	В	С	(b)	(c)	<u> </u>	(d)
75		V. CUSTOMER ACCOUNT EXPENSES	Щ						
76		Operation						_	
77	790	Transferred Customer Expenses				(2,154)	(872)		(1,282)
78		Supervision	Α	В		-	-	\$	-
79		Superv., meter read., other customer acct expenses			С			\$	_
80		Meter reading expenses	Α	В		-	872	\$	(872)
81		Customer records and collection expenses	Α			2,154	-	\$	2,154
82	773	Customer records and accounts expenses		В				\$	- I
83		Miscellaneous customer accounts expenses	Α			-	-	\$	-
84	775	Uncollectible accounts	Α	В	С	-	-	\$	-
85		Total customer account expenses				\$ -	\$ -	\$	-
86		VI. SALES EXPENSES							
87		Operation							
88	781	Supervision	Α	В		-	-	\$	_
89	781	Sales expenses		П	С			\$	-
90	782	Demonstrating selling expenses	Α			9,684	-	\$	9,684
91	783	Advertising expenses	Α			7,295	-	\$	7,295
92		Miscellaneous, jobbing and contract work	Α			-	-	\$	-
93		Merchandising, jobbing and contract work	Α	П		-	-	\$	-
94		Total sales expenses		П		\$ 16,979	\$ -	\$	16,979
95		VII. RECYCLED WATER EXPENSES	П					Ť	
96		Operation and Maintenance		П					
97	786	Recycled water operation and maint. expenses				_	_	\$	_
98		Total recycled water expenses	Н	Н		\$ -	\$ -	\$	
99		VIII. ADMIN. AND GENERAL EXPENSES		Н		•	Ψ	٣	
100		Operation	Н	Н					
101	790	Allocation of A&G Expenses		Н	_	(1,332,868)	(1,297,705)	\$	(35,163)
102	791	Administrative and general salaries	Α	В	С	662,902	695,524	\$	(32,622)
103		Office supplies and other expenses	A	В	č	85,343	68,840	\$	16,503
104		Property insurance	Α	Н	$\overline{}$	- 00,040	- 00,040	\$	10,505
105		Property insurance, injuries and damages	$\overline{}$	В	С			\$	
106		Injuries and damages	Α	۲	H	38,176	13,063	\$	25,113
107		Employees' pensions and benefits	A	В	С	345,314	358,948	\$	(13,634)
108		Franchise requirements	Â	В	C	11,186	8,763	\$	2,423
109		Regulatory commission expenses	A	В	C	11,100	0,700	\$	2,720
110		Outside services employed	Â	-	_	11,628	3,950	\$	7,678
111		Miscellaneous other general expenses	\sim	В	\vdash	11,020	3,930	\$	7,070
112		Miscellaneous other general operation expenses	-	Ы	С			\$	
113		Miscellaneous general expenses	Α	Н	_	6,034	2,583	\$	3,451
114	199	Maintenance	\vdash	Н		0,034	2,363	Ψ	3,431
115	805		Α	В	С	7,680	2,447	6	5,233
	605	Maintenance of general plant Total administrative and general expenses	<u> </u>	Ь	-				
116			_	Н	\vdash	\$ (164,605)	\$ (143,587)	\$	(21,018)
117	040	XI. MISCELLANEOUS	\vdash	Ш				_	
118	810	Customer Surcharges	Ļ		ب	-	-	\$	- /2 22 2
119		Rents	Α	В	С	38,637	41,675	_	(3,038)
120		Administrative expenses transferred - Cr.	A	В	C	-	-	\$	_
121	813	Duplicate charges - Cr.	Α	В	О	-	-	\$	-
122		Total miscellaneous		Ш		\$ 38,637	\$ 41,675		(3,038)
123		Total operating expenses				\$ (76,003)	\$ (73,685)	\$	(2,318)

	SCHEDULE B-4										
	Account 507	- Tax	es Cha	rged During \	′ ear						
		T			DISTRIBUTION OF	TAXES CHARGED					
		To	tal Taxes	(Show i	utility department where	applicable and account	charged)				
		0	Charged	Water	Nonutility	Other	Capitalized				
Line	Kind of Tax	Du	ring Year	(Account 507)	(Account 521)	(Account)	(Omit Account)				
No.	(a)		(b)	(c)	(d)	(e)	(f)				
1	Federal corporate income taxes ("FIT")	\$		-							
2	CA corp franchise taxes ("CCFT")(current)	\$	-	-							
3	Property taxes	\$	1,686	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 Balance Additions (Retirements) Other Debits Balance Line Title of Account Beg of Year **During Year During Year** or (Credits) End of Year No. Acct (b) (c) (d) (e) I. INTANGIBLE PLANT 1 301 2 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 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 Collecting and Impounding Reservoirs Lake, River and Other Intakes 12 312 326,731 (15,436)\$ 311,295 13 313 14 314 Springs and Tunnels 15 315 Wells Supply Mains 16 316 - \$ 17 317 Other Source of Supply Plant 18 Total Source of Supply Plant 326,731 \$ (15,436) \$ - \$ - \$ 311,295 19 IV. PUMPING PLANT 20 Structures and Improvements 21 321 23,334 - \$ 23,334 22 322 Boiler Plant Equipment - \$ 23 323 Other Power Production Equipment - \$ 24 Pumping Equipment 324 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 95,238 101,711 30 332 Water Treatment Equipment 95,238 31 **Total Water Treatment Plant** \$ 101,711 \$ - \$ - \$

		Account 100	SCHEDU .1 - Utility Plan		Continued)	78.90		
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)	E	Balance and of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT	(/	(-/	(-/	(-)		(-7
33	341	Structures and Improvements	<u> </u>	_	-	-	\$	
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				I				
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										
			Balance	Additions	(Retirements)	Other Debits	Balance				
Line		Title of Account	Beg of Year	During Year	During Year	or (Credits)	End of Year				
No.	Acct	(a)	(b)	(c)	(d)	(e)	(f)				
1	393	Recycled Water Intangible Plant					\$ -				
2	394	Recycled Water Land and Land Rights					\$ -				
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	-	3,024,191	-	3,020,409	
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$	5,024,191	\$	5,026,489	
		Total / total nation September (- Elife)	+	0,024,101	٣	0,020,400	
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	\perp	(27,976)		(27,638)	
21		Add Working Cash (=Line 34)				<u>-</u>	
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 Cook Requirement	-		_		
24		Determination of Operational Cash Requirement					
25 26		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible Purchased Power & Commodity for Resale*	+				
27			+		_		
28		Meter Revenues: Bimonthly Billing Other Revenues: Flat Rate Monthly Billing			_		
29		Total Revenues (=Line 27 + Line 28)	and the				
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 (100 % - Line 30)	(C) (C)				
33		1/12 x Line 26					
34		Operational Cash Requirement ("See attached schedule")	\$	-	\$		
		Sportational Oddit (Coquillomonic (Odd attached achiedale)	Ψ		۳		
$\overline{}$		Electric power, gas or other fuel purchased for pumping and/or	-		\vdash		
		I Electric bower, das of other fuel purchased for bumbing and/or	1				

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

		Ad	count 250		ccount 251	Account 252 Utility Plant	Account 253	Account 259 Recycled
			Utility	"	Utility	Acquisition	Other	Water Utility
Lina	Item		Plant	-	vestments	Adjustments	Property	Plant
Line No.	(a)		(b)	"	(c)	(d)	(e)	(f)
1	Balance in reserves at beginning of year	-	3,339,170		1,749,916	(u)	(e)	(1)
2	Add: Credits to reserves during year		3,339,170		1,745,510			
3	(a) Charged to Account 503	-	196,349		22,012			
4	(b) Charged to Account 504		190,049	-	22,012			
5	(c) Charged to Account 505			 	-			-
6	(d) Charged to Account 265		242					
7	(e) Charged to clearing accounts		30,861	\vdash				
8	(f) Salvage recovered	-	28,370	-	-			
9	(g) All other credits ¹	\vdash	20,070	├─				
10	Total credits	\$	255,822	\$	22,012	\$ -	\$ -	•
11	Deduct: Debits to reserves during year	φ_	200,022	ıΨ	22,012	\$ -	\$ -	\$ -
12	(a) Book cost of property retired	 	(223,520)					
13	(b) Cost of removal	-	(223,520)	-			ļ	ļ
		\vdash	(04.000)		-			
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	0					O :: D :		
18	State method of determining depreciation cha	rges.				Composite Rate		
19								
20								
21								
22	D	-1.1-	T D		£ 41	Φ.	NOT AVAILABL	E DV DIOTRIOT
23	Report the depreciation claimed in your Feder	ai in	come rax Re	eturr	i for the year	<u>- ⊅</u>	NOT AVAILABL	E BY DISTRICT
24	4/0							
25	1/ General reclassifications and rate base adju	ustm	ents					
26								
27								
28								
29								
30								
31								
32								
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)

Ь,					T =	·		
					Debits to			
				Credits to	Reserves	Salvage and		
			Balance	Reserve	During Year	Cost of		Balance
			Beginning	During Year	Excl. Cost	Removal Net		End
Line		DEPRECIABLE PLANT	of Year	Excl. Salvage	Removal	(Dr.) or Cr.		of Year
No.	Acct.	(a)	(b)	(c)	(d)	(e)		(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	(1,200)	(0/0)	-	-	\$	(1,302)
14	323	Other Power Production Equipment	-	-	-	-	\$	<u>-</u>
15	324	Pumping Equipment	(4,892)	L	-	-	\$	(4,892)
16	325	Other Pumping Plant	(4,032)	_		-	\$	(4,092)
17	323	Total Pumping Plant	\$ (12,175)	\$ (679)		\$ -	\$	(12,854)
18	 	Total Tumping Flant	Ψ (12,173)	ψ (013)	ΙΨ -	-	ΙΨ	(12,054)
		III WATER TREATMENT REANT					\vdash	
19	224	III. WATER TREATMENT PLANT	(0.000)	(000)		<u> </u>	-	(0.004)
20	331	Structures and Improvements	(2,608)	(223)	-	-	\$	(2,831)
21	332	Water Treatment Equipment	(50,389)			-	\$	(54,075)
22		Total Water Treatment Plant	\$ (52,997)	\$ (3,909)	\$ -	\$ -	\$	(56,906)
23							<u> </u>	
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)		(11,348)	-	\$	(721,190)
39	373	Transportation Equipment	(1,717,499)			(28,370)		(1,592,556)
40	374	Stores Equipment	-	-	-	_	-	-
41	375	Laboratory Equipment	-	-	-	-	\$	
42	376	Communication Equipment	5,378			-	\$	5,299
43	377	Power Operated Equipment	(399,980)		-	_	\$	(406,292)
44	378	Tools, Shop and Garage Equipment	(325,716)		71,526	_	\$	(296,690)
45	379	Other General Plant	(8,253)		500	_	\$	(7,753)
46	390	Other Tangible Property	(0,200)	-	1 -	-	_	(1,100)
47	391	Water Plant Purchased	(9,780)		<u> </u>	-	_	(9,780)
48	551	Total General Plant	\$ (3,186,439)		\$ 244,852			(3,157,542)
49		Total	\$ (3,339,170)					(3,350,140)
70		10101	Ψ (3,333,170)	TΨ (221,432)	_ Ψ	<u>(20,370)</u>	LΨ	(3,330,140)

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)

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

			(Clas	ss	Amount Current	Amount Preceding		let Change Juring Year ow Decrease
Line No.	A 4	Account				Year	Year	in	(Parenthesis)
	Acct.	(a)	Α	В	С	(b)	(c)		(d)
1 2		I. SOURCE OF SUPPLY EXPENSE	<u> </u>	L	<u> </u>				
3	701	Operation	<u> </u>	_	L	22.22			
4	701	Operation supervision and engineering	A	В	L	33,887	35,225	\$	(1,338
5		Operation supervision, labor and expenses Operation labor and expenses	_	_	С			\$	
6			Α	В	<u> </u>	- 4 405	-	\$	- 4 10 5
		Miscellaneous expenses	Α	_	_	1,405		\$	1,405
7	704	Purchased water including MCBA/supply cost balancing accounts	Α	В	С	-	-	\$	-
8		Maintenance	L		_				
9		Maintenance supervision and engineering	Α	В	<u> </u>	-	-	\$	
10		Maintenance of structures and facilities		$ldsymbol{ldsymbol{eta}}$	С			\$	-
11		Maintenance of structures and improvements	Α	В		-	-	\$	
12		Maintenance of collect and impound reservoirs	Α			-	-	\$	
13		Maintenance of source of supply facilities		В				\$	
14		Maintenance of lake, river and other intakes	Α			-	-	\$	
15		Maintenance of springs and tunnels	Α				-	\$	
16		Maintenance of wells	Α			-	-	\$	
17		Maintenance of supply mains	Α			-	-	\$	
18	713	Maintenance of other source of supply plant	Α	В		-		\$	-
19		Total source of supply expense				\$ 35,292	\$ 35,225	\$	67
20		II. PUMPING EXPENSES	Г	П					
21		Operation							
22	721	Operation supervision and engineering	Α	В		29,245	29,758	\$	(513
23	721	Operation supervision labor and expense	Г		С			\$,
24	722	Power production labor and expenses	Α			-	-	\$	-
25	722	Power production labor, expenses and fuel	Г	В				\$	-
26	723	Fuel for power production	Α			-	-	\$	-
27	724	Pumping labor and expenses	Α	В		81,095	89,462	\$	(8,367
28		Miscellaneous expenses	Α			38,857	47,972	\$	(9,115
29	726	Fuel or power purchased for pumping	Α	В	С	-	-	\$	-
30		Maintenance	Г						
31	729	Maintenance supervision and engineering	Α	В		-	-	\$	-
32	729	Maintenance of structures and equipment			С			\$	-
33		Maintenance of structures and improvements	Α	В		-	498	\$	(498
34	731	Maintenance of power production equipment	Α	В		-	-	\$,
35		Maintenance of power pumping equipment	Α	В		31,172	34,380	\$	(3,208
36		Maintenance of other pumping plant	A		\Box			\$	(5,200
37		Total pumping expenses		_		\$ 180,369	\$ 202,070	\$	(21,701

7 of 10 Region II 2018

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

<u> </u>									
									let Change
			(Clas	S	Amount	Amount	ı	Ouring Year
			L	_	_	Current	Preceding		ow Decrease
Line		Account				Year	Year	in	(Parenthesis)
No.	Acct.	(a)	Α	В	С	(b)	(c)		(d)
38		III. WATER TREATMENT EXPENSES							
39		Operation							
40		Operation supervision and engineering	Α	В		29,245	29,758	\$	(513)
41		Operation supervision, labor and expenses			С			\$	<u>-</u>
42		Operation labor and expenses	Α			8,906	2,659	\$	6,247
43	743	Miscellaneous expenses	Α	В		9,688	987	\$	8,701
44	744	Chemicals and filtering materials	Α	В		10,024	12,991	\$	(2,967)
45		Maintenance							
46		Maintenance supervision and engineering	Α	В		-	-	\$	-
47		Maintenance of structures and equipment			С			\$	
48	747	Maintenance of structures and improvements	Α	В		-	-	\$	_
49	748	Maintenance of water treatment equipment	Α	В		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	Α	В		44,539	44,514	\$	25
54	751	Operation supervision, labor and expenses		Г	С			\$	_
55	752	Storage facilities expenses	Α			-	-	\$	_
56	752	Operation labor and expenses		В				\$	_
57	753	Transmission and distribution lines expenses	Α			-	-	\$	-
58	754	Meter expenses	Α			-	-	\$	-
59	755	Customer installations expenses	Α			-	-	\$	-
60	756	Miscellaneous expenses	Α			5,008	9,932	\$	(4,924)
61		Maintenance							
62	758	Maintenance supervision and engineering	Α	В		-	-	\$	-
63	758	Maintenance of structures and plant			С			\$	_
64	759	Maintenance of structures and improvements	Α	В		_	-	\$	-
65	760	Maintenance of reservoirs and tanks	Α	В		-	-	\$	-
66	761	Maintenance of trans. and distribution mains	Α			-	174	\$	(174)
67	761	Maintenance of mains		В	Г			\$	_
68	762	Maintenance of fire mains	Α			-	-	\$	-
69	763	Maintenance of services	Α			-	-	\$	-
70		Maintenance of other trans. and distribution plant		В	Т			\$	_
71		Maintenance of meters	Α			2,977	_	\$	2,977
72		Maintenance of hydrants	Α	Т			-	\$	_,
73		Maintenance of miscellaneous plant	Α	T		_	-	\$	_
74		Total transmission and distribution expenses		\vdash		\$ 52,524	\$ 54,620	\$	(2,096)

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

			C	Clas	s		Amount Current		Amount Preceding		Net Change During Year Show Decrease
Line		Account					Year		Year		in (Parenthesis)
No.	Acct.	(a)	Α	В	С		(b)		(c)		(d)
75		V. CUSTOMER ACCOUNT EXPENSES									
76		Operation									
77	790	Transferred Customer Expenses					(1,253)		(1,980)	\$	727
78	771	Supervision	Α	В			48			\$	48
79	771	Superv., meter read., other customer acct expenses			С					\$	-
80	772	Meter reading expenses	Α	В			-		578	\$	(578)
81	773	Customer records and collection expenses	Α				1,204		1,402	\$	(198)
82	773	Customer records and accounts expenses		В						\$	-
83	774	Miscellaneous customer accounts expenses	Α		\Box		-		-	\$	_
84	775	Uncollectible accounts	Α	В	С		-		-	\$	-
85		Total customer account expenses				\$	(1)	\$		\$	(1)
86		VI. SALES EXPENSES			\dashv	Ė		<u> </u>			(/
87		Operation		H	\dashv					\vdash	
88	781	Supervision	Α	В	\dashv	-			_	\$	
89	781	Sales expenses		H	С					\$	
90	782	Demonstrating selling expenses	Α	\vdash	H		554,422		433,933	\$	120,489
91		Advertising expenses	A	\vdash	\dashv	_	13,807		(4,160)	\$	17,967
92	784	Miscellaneous, jobbing and contract work	A	Н	\dashv		10,001		(4,100)	\$	17,307
93	785	Merchandising, jobbing and contract work	A	\vdash					-	\$	
94	700	Total sales expenses	$\overline{}$	\vdash	-	\$	568,229	\$	429,773	\$	138,456
95		VII. RECYCLED WATER EXPENSES	-	Н	\dashv	Ψ	300,229	Ψ	429,113	Ψ	130,430
96		Operation and Maintenance		\vdash	\dashv					-	
97	786	Recycled water operation and maint. expenses	_	Н	\dashv					\$	
98	700	Total recycled water expenses		Н	\dashv	\$		\$	-	\$	
99		VIII. ADMIN. AND GENERAL EXPENSES		\vdash	\dashv	Ψ	-	Ψ	<u>-</u>	Ψ	
100		Operation		-	\vdash	_				_	
101	790	Allocation of A&G Expenses		\vdash	\dashv		(3,803,274)		(3,541,754)	\$	(261,520)
102	791	Administrative and general salaries	Α	В	С		1,213,180		1,223,396	\$	(10,216)
103	792	Office supplies and other expenses	Â	В	ö		323,946		317,213	\$	6,733
103	793	Property insurance	A	Ь	\vdash		323,940		317,213	\$	0,733
105		Property insurance, injuries and damages	_	В	С	_				\$	
106	794	Injuries and damages	Α	Ь	Н	_	72,341		27,419	\$	44,922
107	795	Employees' pensions and benefits	A	В	С		654,675		632,212	\$	
108		Franchise requirements	A	В	c		12,673		8,988	\$	22,463 3,685
109	797	Regulatory commission expenses	A	В	C	_	12,073		0,900	\$	3,000
110	798	Outside services employed	Â	Ь	Н	_	62,162		46,566	\$	15 506
111		Miscellaneous other general expenses	^	В	\vdash	_	02,102		40,300	\$	15,596
112		Miscellaneous other general operation expenses	-	Ь	С						
113	799	Miscellaneous general expenses	Α	\vdash	Н	<u> </u>	18,949		20,655	\$	(1,706)
	133		^	\vdash	\vdash	_	10,949		∠∪,055	à	(1,706)
114	805	Maintenance Maintenance of general plant	_	В	ᅱ	-	6,759		1,540	\$	5,219
	605	Total administrative and general expenses	^	Р	\vdash	dr.		ď			
116			-	\vdash	$\vdash \vdash$	\$	(1,438,589)	Φ	(1,263,765)	1 \$	(174,824)
117	040	XI. MISCELLANEOUS	\vdash			_				_	
118	810	Customer Surcharges	_	_	닏		470.500		460.00:	\$	-
119		Rents	Α		C	_	172,590		169,364	\$	3,226
120	812	Administrative expenses transferred - Cr.	Α		С	_	-			\$	
121	813	Duplicate charges - Cr.	Α	В	С		-	_		\$	
122		Total miscellaneous				\$		\$	169,364	\$	3,226
123		Total operating expenses				\$	(370,002)	\$	(325,306)	\$	(44,696)

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	SCHEDULE B-4											
	Account 507 - Taxes Charged During Year											
					DISTRIBUTION OF	TAXES CHARGED						
		Total Taxes	L	(Show u	tility department where	applicable and account	charged)					
		Charged		Water	Nonutility	Other	Capitalized					
Line	Kind of Tax	During Year	.	(Account 507)	(Account 521)	(Account)	(Omit Account)					
No.	(a)	(b)		(c)	(d)	(e)	(f)					
1	Federal corporate income taxes ("FIT")	\$	-	-								
2	CA corp franchise taxes ("CCFT")(current)	\$	-	-								
3	Property taxes	\$ 13,0	67	13,067								
4	Other taxes (details below):	\$	I	-								
5	FIT(deferred)	\$	-	-								
6	Amortization of ITC (Option 1)	\$	-,[-								
7	CCFT(deferred)	\$	-	-								
8	Payroll taxes	\$ 112,8	90	112,890								
9	Franchise taxes including licenses & filing fees	\$ 21,8	84	21,884								
10	Groundwater production assessments (pump taxes)	\$	-	-								
11		\$	- [
12		\$	-									
13		\$	-									
14	Total	\$ 147,8	41 \$	147,841	\$ -	\$ -	\$ -					

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SCHEDULE A-1a Account 100.1 - Utility Plant in Service Additions Balance (Retirements) Other Debits Balance Title of Account Beg of Year **During Year** or (Credits) End of Year Line **During Year** No. Acct (a) (b) (c) (d) (e) (f) I. INTANGIBLE PLANT 1 2 301 1,585 1,585 Organization 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 III. SOURCE OF SUPPLY PLANT 10 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 - \$ Supply Mains 16 316 - \$ 17 317 Other Source of Supply Plant 695,913 695,913 \$ 18 Total Source of Supply Plant \$ \$ \$ 19 IV. PUMPING PLANT 20 21 321 Structures and Improvements - \$ 22 322 Boiler Plant Equipment - \$ 23 323 Other Power Production Equipment - \$ 24 324 Pumping Equipment - \$ 25 3,081 Other Pumping Plant 3,081 325 3.081 26 Total Pumping Plant - \$ 3.081 27 28 V. WATER TREATMENT PLANT 331 Structures and Improvements 29 30 332 Water Treatment Equipment - \$ 31 Total Water Treatment Plant \$ - \$ - | \$ - | \$

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		Account 100	SCHEDU .1 - Utility Pla	LE A-1a nt in Service (Continued)		
			Balance	Additions	(Retirements)	Other Debits	Balance
Line		Title of Account	Beg of Year	During Year	During Year	or (Credits)	End of Year
No.	Acct	(a)	(b)	(c)	(d)	(e)	(f)
32		VI. TRANSMISSION AND DIST. PLANT					
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		\$ (73,001)		\$ 6,411,926

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

		HEDULE A-1c Franchises and Co	onsents		
Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1					
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

₋ine No.	Acat	Title of Account		Balance 12/31/2018		Balance 1/1/2018
NO.	Acct.	(a)	_	(b)	<u> </u>	(c)
-		RATE BASE	+-			
1		Utility Plant			<u> </u>	
2		Plant in Service	+-	E 716 01E		F F60 265
3		Construction Work in Progress	+	5,716,015 286,776	ļ	5,568,365
4		General Office Prorate		200,770	-	14,591
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$	6,002,792	6	E E02 0E6
Ť		Total Gloss Flam (-Line 2 · Line 3 · Line 4)	-	0,002,792	\$	5,582,956
6		Less Accumulated Depreciation	+		<u> </u>	
7		Plant in Service	_	3,950,576		3,868,209
8		General Office Prorate		0,000,070	 	3,000,209
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$	3,950,576	\$	3,868,209
		Total Additional depresentation (-Line 1 - Line 0)	Ψ	3,930,370	Ψ	3,000,209
10	<u> </u>	Less Other Reserves				
11		Deferred Income Taxes	+	180,191	-	172,202
12		Deferred Investment Tax Credit	+	100,131	-	172,202
13		Other Reserves	+-		\vdash	
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$	180,191	\$	172,202
		Total Guidi (10001100 (Ellio 11 · Ellio 12 · Ellio 10)	+	100,131	Ψ_	172,202
15		Less Adjustments	+			
16		Contributions in Aid of Construction		-		
17		Advances for Construction		2,697		2.697
18		Other	_	2,001	_	2,031
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$	2,697	\$	2,697
		Total Augustino (Elifo to A Elifo to)	+*	2,001	Ψ_	2,001
20		Add Materials and Supplies	+	62,230		27,532
				02,200		27,002
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		(1,001,000)		(1,001,001
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$	1	\$	(1
\Box		Working Cash	-			
24		Determination of Operational Cash Requirement	-			
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	+		\vdash	
26		Purchased Power & Commodity for Resale*			<u> </u>	
27		Meter Revenues: Bimonthly Billing				
28		Other Revenues: Flat Rate Monthly Billing	+-			
29		Total Revenues (=Line 27 + Line 28)			Market Service	
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)				
31		5/24 x Line 25 x (100% - Line 30)			70 X 00	
32		1/24 x Line 25 x Line 30				
33		1/12 x Line 26			-	
34		Operational Cash Requirement ("See attached schedule")	\$		4	
,-,		Operational Cash Nequirement (See attached schedule)	1-2	-	\$	
		Electric power, gas or other fuel purchased for pumping and/or			<u> </u>	
- 1						

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

1 1							
1		Ac	count 250	Account 251	Account 252	Account 253	Account 259
				Limited-Term	Utility Plant		Recycled
			Utility	Utility	Acquisition	Other	Water Utility
Line	Item		Plant	Investments	Adjustments	Property	Plant
No.	(a)		(b)	(c)	(d)	(e)	(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	Ť				<u> </u>	
12	(a) Book cost of property retired		(73,002)	_			
13	(b) Cost of removal		- (. 5,552)	_			
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	Balance in reserve at end of year	ŢΨ	3,912,030	Ψ Ψ01,713			ΙΦ -
18	State method of determining depreciation ch	arges			Composite Rate		
101	State method of determining depreciation on						
	,				Composite Hate		
19					Composite Nate		
19 20					- Composito Nato		
19 20 21							
19 20 21 22	Report the depreciation claimed in your Fool		oomo Tay Po	aturn for the year			E DV DISTRICT
19 20 21 22 23	Report the depreciation claimed in your Federal		come Tax Re	eturn for the year		NOT AVAILABL	E BY DISTRICT
19 20 21 22 23 24		eral Inc		eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25	Report the depreciation claimed in your Federal / General reclassifications and rate base ac	eral Inc		eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26		eral Inc		eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27		eral Inc		eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28		eral Inc		eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29		eral Inc		eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30		eral Inc		eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31		eral Inc		eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31		eral Inc		eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33		eral Inc		eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33		eral Inc		eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34		eral Inc		eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35		eral Inc		eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36		eral Inc		eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37		eral Inc		eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38		eral Inc		eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38		eral Inc		eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41		eral Inc		eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41		eral Inc		eturn for the year			E BY DISTRICT
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41		eral Inc		eturn for the year			E BY DISTRICT

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SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve (This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

		(mis solicular is to be completed			, , , , , , , , , , , , , , , , , , , ,		- /		
				Balance Beginning	Credits to Reserve During Year	Debits to Reserves During Year Excl. Cost	Salvage and Cost of Removal Net		Balance End
Line		DEPRECIABLE PLANT	1 '						
No.	Acct.			of Year	Excl. Salvage	Removal	(Dr.) or Cr.		of Year
	ACCI.	(a) I. SOURCE OF SUPPLY PLANT	+	(b)	(c)	(d)	(e)	-	(f)
1	244		\vdash				-		
3	311 312	Structures and Improvements	-	(204 700)	(04.400)	-	-		(000 474)
4		Collecting and Impounding Reservoirs Lake, river and Other Intakes	+	(301,702)	(61,469)	-	-	\$	(363,171)
5	313	Springs and Tunnels	+	-	-	-	-	\$	
6	314 315	Wells	┼		-	-	-	\$	-
7	316	Supply Mains	 	-	-	-	-	\$	-
8		Other Source of Supply Plant	+		-	-	-	\$	-
9	317	Total Source of Supply Plant	-	(201 702)	- (C1 4CO)	-	-	\$	(200 474)
_		Total Source of Supply Plant	\$	(301,702)	\$ (61,469)	\$ -	-	\$	(363,171)
10									
11		II. PUMPING PLANT	₩					L_	
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	(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	1	_	-		_	\$	
26	342	Reservoirs and Tanks	+	(3,544)	_	-	-	\$	(3,544)
27	343	Transmission and Distribution Mains	+	(0,011)	_	-	-	\$	(0,044)
28	344	Fire Mains	+	_	_	_	_	\$	
29	345	Services	+	1,574	-		-	\$	1,574
30	346	Meters	+	1,074		_	_	_	1,014
31	347	Meter Installations	+	_	-	-		\$	
32	348	Hydrants	+		_	-	-	\$	
33	349	Other Transmission and Distribution Plant	+	(82,905)	(2,459)		-	\$	(85,364)
34	040	Total Transmission and Distribution Plant	\$	(84,875)					(87,334)
35	 	. o.c. Transmood and Distribution Flant	Ť	(0-1,070)	(2,400)	T	1	IΨ	(07,334)
36		V. GENERAL PLANT	+					-	
37	371	Structures and Improvements	+	(36,469)	(2,503)			\$	(20 072)
38	372	Office Furniture and Equipment	+	(425,204)	(2,503)		-	\$	(38,972)
39	373	Transportation Equipment	+-	(825,204)	(23,723)		(3,513)		
40	374	Stores Equipment	+	(023,270)		35,380			(817,126)
41	375	Laboratory Equipment	+	(1,319)	-	-	-	\$	(4.240)
42	376	Communication Equipment	+-	(280,281)		-	-	I T .	(1,319)
42	377		+		(2.465)	-	-	\$	(280,281)
44		Power Operated Equipment	+	(92,282)	(2,465)		-		(94,747)
	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	- (40.470)	-	-	\$	1,507
47	391	Water Plant Purchased	+	(1,467,060)			-	\$	(1,507,233)
48		Total General Plant	\$	(3,380,481)					(3,460,043)
49		Total	\$	(3,768,427)	\$ (187,903)	\$ 47,807	\$ (3,513)	<u> \$</u>	(3,912,036)

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SCHEDULE B-1 Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers		Ì	
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 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	\$ -	-	\$ -

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

			Class		s	Amount Current	Amount Preceding	Net Change During Year Show Decrease	
Line		Account				Year	Year	in	(Parenthesis)
No.	Acct.	(a)	Α	В	С	(b)	(c)		(d)
1		I. SOURCE OF SUPPLY EXPENSE							
2		Operation							
3	701	Operation supervision and engineering	Α	В		16,274	14,180	\$	2,094
4		Operation supervision, labor and expenses			С			\$	-
5	702	Operation labor and expenses	Α	В		68	-	\$	68
6	703	Miscellaneous expenses	Α			21,996	51,523	\$	(29,527)
7	704	Purchased water including MCBA/supply cost balancing accounts	Α	В	С	-	-	\$	-
8		Maintenance							
9	706	Maintenance supervision and engineering	Α	В		-	-	\$	_
10	706	Maintenance of structures and facilities			С			\$	-
11	707	Maintenance of structures and improvements	Α	В		-	-	\$	_
12	708	Maintenance of collect and impound reservoirs	Α			-	292	\$	(292)
13	708	Maintenance of source of supply facilities		В				\$	
14	709	Maintenance of lake, river and other intakes	Α	П		-	-	\$	-
15	710	Maintenance of springs and tunnels	Α			-	-	\$	-
16	711	Maintenance of wells	Α			439	785	\$	(346)
17	712	Maintenance of supply mains	Α			-	-	\$	
18	713	Maintenance of other source of supply plant	Α	В		-	291	\$	(291)
19		Total source of supply expense				\$ 38,777	\$ 67,071	\$	(28,294)
20		II. PUMPING EXPENSES	\vdash	П					
21		Operation	П	П					
22	721	Operation supervision and engineering	Α	В		15,777	14,180	\$	1.597
23		Operation supervision labor and expense		_	С	,		\$	- 1,001
24		Power production labor and expenses	Α		Ė	-		\$	
25	722	Power production labor, expenses and fuel		В				\$	-
26		Fuel for power production	Α	Ė		-		\$	
27		Pumping labor and expenses	Α	В		8,635	2.775	\$	5.860
28		Miscellaneous expenses	Α			47.065	63,150	\$	(16,085)
29		Fuel or power purchased for pumping	Α	В	С	-		\$	- (,
30		Maintenance						-	
31	729	Maintenance supervision and engineering	Α	В		-	_	\$	_
32		Maintenance of structures and equipment	H	Ť	С			\$	-
33		Maintenance of structures and improvements	Α	В	Ť	-	229	\$	(229)
34		Maintenance of power production equipment	Α	В		-	-	\$	(
35		Maintenance of power pumping equipment	A	В		43,018	50,193	\$	(7,175)
36		Maintenance of other pumping plant	A	В	\vdash	.5,515		\$	(,,,,,,,,,,
37		Total pumping expenses	<u> </u>	Ť	\vdash	\$ 114,495	\$ 130.527	\$	(16.032)

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

			Class		ss	Amount Current	Amount Preceding	Net Change During Year Show Decrease	
Line		Account	Г			Year	Year	in	(Parenthesis)
No.	Acct.	(a)	Α	В	С	(b)	(c)		` (d)
38		III. WATER TREATMENT EXPENSES							
39		Operation							
40	741	Operation supervision and engineering	Α	В		15,777	14,180	\$	1,597
41	741	Operation supervision, labor and expenses			С			\$	-
42	742	Operation labor and expenses	Α			14,260	11,044	\$	3,216
43	743	Miscellaneous expenses	Α	В		1,469	1,019	\$	450
44	744	Chemicals and filtering materials	Α	В		5,915	3,376	\$	2,539
45		Maintenance							•
46	746	Maintenance supervision and engineering	Α	В		-	-	\$	-
47	746	Maintenance of structures and equipment			С			\$	-
48		Maintenance of structures and improvements	Α	В		-	-	\$	_
49	748	Maintenance of water treatment equipment	Α	В		94,271	224,518	\$	(130,247)
50		Total water treatment expenses				\$ 131,692	\$ 254,137	\$	(122,445)
51		IV. TRANS. AND DIST. EXPENSES	Г						
52		Operation							
53	751	Operation supervision and engineering	Α	В		15,777	14,180	\$	1,597
54	751	Operation supervision, labor and expenses			С			\$	
55		Storage facilities expenses	Α			-	-	\$	-
56	752	Operation labor and expenses		В				\$	-
57	753	Transmission and distribution lines expenses	Α			-	199	\$	(199)
58	754	Meter expenses	Α			-	371	\$	(371)
59	755	Customer installations expenses	Α			1,512	1,025	\$	487
60	756	Miscellaneous expenses	Α			13,202	17,550	\$	(4,348)
61		Maintenance	Г						
62	758	Maintenance supervision and engineering	Α	В		479	590	\$	(111)
63	758	Maintenance of structures and plant			С			\$	_
64	759	Maintenance of structures and improvements	Α	В		-	-	\$	-
65	760	Maintenance of reservoirs and tanks	Α	В		-	-	\$	-
66	761	Maintenance of trans. and distribution mains	Α			193	-	\$	193
67	761	Maintenance of mains	П	В				\$	
68	762	Maintenance of fire mains	Α			-	-	\$ -	_
69	763	Maintenance of services	Α			-	-	\$	-
70	763	Maintenance of other trans. and distribution plant		В				\$	_
71	764	Maintenance of meters	Α			-	-	\$	-
72	765	Maintenance of hydrants	Α			-	87	\$	(87)
73	766	Maintenance of miscellaneous plant	Α			-	-	\$	-
74		Total transmission and distribution expenses				\$ 31,163	\$ 34,002	\$	(2,839)

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

			Class		s	Amount Current		Amount Preceding		Net Change During Year Show Decrease	
Line		Account				Year		Year	ĺ	in (Parenthesis)	
No.	Acct.	(a)	Α	В	С	(b)		(c)		(d)	
75		V. CUSTOMER ACCOUNT EXPENSES								1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
76		Operation									
77	790	Transferred Customer Expenses				(2,	912)	(8,256)	\$	5,344	
78	771	Supervision	Α	В			- 1	_	\$	-	
79	771	Superv., meter read., other customer acct expenses			С				\$	-	
80	772	Meter reading expenses	Α	В			-1	2,610	\$	(2,610)	
81	773	Customer records and collection expenses	Α			2,	822	5,647	\$	(2,825)	
82	773	Customer records and accounts expenses		В					\$		
83	774	Miscellaneous customer accounts expenses	Α				90	-	\$	90	
84		Uncollectible accounts	Α	В	С		-	-	\$	-	
85		Total customer account expenses				\$	-	\$ 1	\$	(1)	
86		VI. SALES EXPENSES							Ť		
87		Operation						1.4			
88	781	Supervision	Α	В		-		_	\$		
89	781	Sales expenses	Ė	_	С				\$	-	
90		Demonstrating selling expenses	Α		Ť	361,	808	524,109	\$	(162,301)	
91		Advertising expenses	A		\vdash		466	380	\$	1,086	
92	784	Miscellaneous, jobbing and contract work	A		\neg	• • • • • • • • • • • • • • • • • • • •	-	-	\$	1,000	
93		Merchandising, jobbing and contract work	A						\$		
94		Total sales expenses				\$ 363,	274	\$ 524,489	\$	(161,215)	
95		VII. RECYCLED WATER EXPENSES				Ψ 000,	217	Ψ 324,409	۳	(101,213)	
96		Operation and Maintenance			-		-		\vdash		
97	786	Recycled water operation and maint. expenses	-		-			_	\$		
98	700	Total recycled water expenses	\vdash	\vdash		\$		<u>-</u>	\$	-	
99		VIII. ADMIN. AND GENERAL EXPENSES				Ψ		Ψ -	Ψ		
100		Operation	-	_	=		-		\vdash		
101	790	Allocation of A&G Expenses		-	-	(3,777,	533)	(3,809,316)	\$	31,783	
102		Administrative and general salaries	Α	В	С	1,163,		1,160,821	\$	2,962	
103	792	Office supplies and other expenses	A	В	č	231,		244,204	\$	(12,730)	
104	793	Property insurance	A	۲	H	201,	7/7	244,204	\$	(12,730)	
105		Property insurance, injuries and damages	_	В	С		- +		\$		
106		Injuries and damages	A	۲	H	75	745	23,628	\$	52,117	
107		Employees' pensions and benefits	A	В	С	795,		709,757	\$	85,453	
108		Franchise requirements	Α	В	c		221	5,791	\$	(570)	
109		Regulatory commission expenses	Α	В	č			5,731	\$	(370)	
110		Outside services employed	A	_	H	394.	810	275,936	\$	118,874	
111		Miscellaneous other general expenses		В	\dashv		010	270,900	\$	110,074	
112		Miscellaneous other general operation expenses	\vdash	۳	С				\$	-	
113		Miscellaneous general expenses	Α		H	2	432	2,343	\$	89	
114	700	Maintenance	_		\vdash		432	2,040	ΙΨ	09	
115	805	Maintenance of general plant	Δ	В		F	723	9,535	\$	(3,812)	
116		Total administrative and general expenses	-	۳	-	\$ (1,103,	135)	\$ (1,377,301)		274,166	
117		XI. MISCELLANEOUS	Н	\vdash	\dashv	Ψ (1,100,	100)	Ψ (1,077,001)	IΨ	214,100	
118	810	Customer Surcharges	\vdash	-	\dashv		+		-		
119		Rents	_	В	С	100	754	400.007	\$		
120		Administrative expenses transferred - Cr.	Α			199,	7 34	132,297	\$	67,457	
			Α			***************************************		-	\$	-	
121 122	013	Duplicate charges - Cr.	Α	В	С	6 400	75.4	e 400.00=	\$		
		Total miscellaneous	Щ	<u> </u>	\sqcup			\$ 132,297	\$	67,457	
123		Total operating expenses	لـــا			\$ (223,	980)	\$ (234,777)	\$	10,797	

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	SCHEDULE B-4									
Account 507 - Taxes Charged During Year										
		DISTRIBUTION OF	N OF TAXES CHARGED							
		То	otal Taxes		(Show utility department where applicable and account charged)					
			Charged		Water	Nonutility	Other	Capitalized		
Line	Kind of Tax	Du	ıring Year	(Ad	ccount 507)	(Account 521)	(Account)	(Omit Account)		
No.	(a)		(b)		(c)	(d)	(e)	(f)		
1	Federal corporate income taxes ("FIT")	\$	-		-					
2	CA corp franchise taxes ("CCFT")(current)	\$	-		-					
3	Property taxes	\$	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	\$ -	\$ -	\$ -		

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