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2018  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company  
(NAME OF CORPORATION)

Name of District: Los Osos Location: Los Osos, San Luis Obispo  
(TOWN OR CITY) (COUNTY)

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2018

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2019

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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](mailto:bmd@cpuc.ca.gov)

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2018, through December 31, 2018. Fiscal year reports will not be accepted.

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	-	-	-	-	-
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	-
4	303	Other Intangible Plant	762,665	-	-	-	762,665
5		Total Intangible Plant	\$ 762,665	\$ -	\$ -	\$ -	\$ 762,665
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 376,567	\$ -	\$ -	\$ -	\$ 376,567
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	7,127	-	-	-	7,127
12	312	Collecting and Impounding Reservoirs	-	-	-	-	-
13	313	Lake, River and Other Intakes	-	-	-	-	-
14	314	Springs and Tunnels	-	-	-	-	-
15	315	Wells	2,341,488	-	(3,369)	-	2,338,119
16	316	Supply Mains	167,950	186,022	-	(108,561)	245,411
17	317	Other Source of Supply Plant	-	-	-	-	-
18		Total Source of Supply Plant	\$ 2,516,565	\$ 186,022	\$ (3,369)	\$ (108,561)	\$ 2,590,657
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	479,204	-	-	-	479,204
22	322	Boiler Plant Equipment	-	-	-	-	-
23	323	Other Power Production Equipment	-	-	-	-	-
24	324	Pumping Equipment	5,379,873	29,148	(86,490)	-	5,322,531
25	325	Other Pumping Plant	493,215	42,638	(1,607)	-	534,246
26		Total Pumping Plant	\$ 6,352,292	\$ 71,786	\$ (88,097)	\$ -	\$ 6,335,981
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	207,787	-	-	-	207,787
30	332	Water Treatment Equipment	2,903,141	89,592	(14,689)	-	2,978,044
31		Total Water Treatment Plant	\$ 3,110,928	\$ 89,592	\$ (14,689)	\$ -	\$ 3,185,831

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	56,567	-	-	-	\$ 56,567
34	342	Reservoirs and Tanks	2,711,039	328,725	(3,644)	-	\$ 3,036,120
35	343	Transmission and Distribution Mains	4,596,583	825,829	(46,382)	111,041	\$ 5,487,071
36	344	Fire Mains	12,701	-	-	-	\$ 12,701
37	345	Services	1,348,819	63,004	(2,812)	-	\$ 1,409,011
38	346	Meters	348,580	35,639	(11,741)	-	\$ 372,478
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	760,518	48,480	(3,077)	(2,479)	\$ 803,442
41	349	Other Transmission and Distribution Plant	3,533	-	-	-	\$ 3,533
42		Total Transmission and Distribution Plant	\$ 9,838,340	\$ 1,301,677	\$ (67,656)	\$ 108,562	\$ 11,180,923
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	108,866	3,321	(287)	-	\$ 111,900
46	372	Office Furniture and Equipment	101,375	-	-	-	\$ 101,375
47	373	Transportation Equipment	193,773	-	-	-	\$ 193,773
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	5,133	-	-	-	\$ 5,133
51	377	Power Operated Equipment	275,762	-	-	-	\$ 275,762
52	378	Tools, Shop and Garage Equipment	35,303	-	-	-	\$ 35,303
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 720,212	\$ 3,321	\$ (287)	\$ -	\$ 723,246
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	11,082	-	-	-	\$ 11,082
58	391	Utility Plant Purchased	21,008	-	-	-	\$ 21,008
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 32,090	\$ -	\$ -	\$ -	\$ 32,090
61		Total Utility Plant in Service	\$ 23,709,659	\$ 1,652,398	\$ (174,098)	\$ 1	\$ 25,187,960

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

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

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

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

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2018 (b)	Balance 1/1/2018 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	25,187,961	23,709,660
3		Construction Work in Progress	713,898	937,890
4		General Office Prorate	-	-
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 25,901,859</b>	<b>\$ 24,647,551</b>
6		Less Accumulated Depreciation		
7		Plant in Service	7,408,334	6,989,811
8		General Office Prorate	-	-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 7,408,334</b>	<b>\$ 6,989,811</b>
10		Less Other Reserves		
11		Deferred Income Taxes	2,779,588	2,758,539
12		Deferred Investment Tax Credit	3,231	3,735
13		Other Reserves	13,478	10,954
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 2,796,297</b>	<b>\$ 2,773,228</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	834,351	806,752
17		Advances for Construction	444,874	480,883
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 1,279,226</b>	<b>\$ 1,287,635</b>
20		<b>Add Materials and Supplies</b>	<b>116,395</b>	<b>80,587</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>149,395</b>	<b>149,395</b>
22		Add General Office, Regions, District Office and CSA allocation	243,523	248,541
23		<b>TOTAL DISTRICT RATE BASE</b>		
24		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)</b>	<b>\$ 14,927,316</b>	<b>\$ 14,075,399</b>
<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("See attached schedule")	\$ 149,395	\$ 149,395
		Electric power, gas or other fuel purchased for pumping and/or * purchased commodity for resale billed after receipt (metered).		

**GOLDEN STATE WATER COMPANY**  
**Los Osos Customer Service Area**

**DEVELOPMENT OF AVERAGE LAG IN PAYMENT OF EXPENSES AND  
TAXES AND ACCRUING DEPRECIATION**

CPUC WUDF ACCOUNT	(a) DESCRIPTION	(b)	(c)	(d)
		2016 PROPOSED (\$000's)	AVG. NO. OF DAYS LAG	THOUSAND DOLLAR-DAYS LAG
	OPERATING EXPENSES:			
1 70400	PURCHASED WATER	0.0	0.0	0.0
2 72600	POWER FOR PUMPING	160.7	62.9	10,099.0
3 73500	PUMP TAXES	0.0	0.0	0.0
4 74400	CHEMICALS	190.6	36.1	6,871.0
5 77300	COMMON CUSTOMER ACCOUNT	59.5	25.0	1,487.9
6 77325	POSTAGE	0.0	0.0	0.0
7 77500	UNCOLLECTIBLES	6.4	0.0	0.0
8 78000	OPERATION LABOR	266.1	12.5	3,326.7
9 78100	ALL OTHER OPERATION EXPENSES	157.6	50.2	7,912.3
10 78700	MAINTENANCE LABOR	56.3	12.5	703.6
11 78800	ALL OTHER MAINTENANCE EXPENSES	143.7	72.6	10,429.1
12 79200	OFFICE SUPPLIES AND EXPENSE	42.0	51.4	2,157.8
13 79300	PROPERTY INSURANCE	0.0	0.0	0.0
14 79400	INJURIES AND DAMAGES	40.4	(165.1)	(6,662.6)
15 79500	PENSIONS AND BENEFITS	182.5	(1.8)	(328.5)
16 79600	BUSINESS MEALS	0.7	28.4	19.7
17 79700	REGULATORY COMMISSION	0.0	7.5	0.0
18 79800	OUTSIDE SERVICES	111.3	45.4	5,052.2
19 79900	MISCELLANEOUS	0.5	28.0	13.4
20 79910	ALLOCATED GENERAL OFFICE	374.7	6.1	2,273.8
21 80500	ALL OTHER MAINTENANCE GENERAL PLANT	6.3	39.6	250.5
22 81100	RENT	1.3	0.0	0.0
23 81500	A&G LABOR	97.5	12.5	1,219.4
24 50300	DEPRECIATION AND AMORTIZATION	500.5	0.0	0.0
25 50710	PROPERTY TAXES	103.9	40.0	4,154.9
26 50720	PAYROLL TAXES	35.1	13.5	473.2
27 50730	LOCAL TAXES	0.0	182.5	0.0
28	STATE INCOME TAX	123.7	96.0	11,875.6
29	FEDERAL INCOME TAX	426.0	106.0	45,154.0
30	TOTAL OPERATING EXPENSES	3,087.2		106,482.9
31	AVERAGE LAG ----->			34.49

**AVERAGE AMOUNT OF CASH REQUIRED AS A RESULT OF  
PAYING EXPENSES, TAXES AND ACCRUING DEPRECIATION  
IN ADVANCE OF COLLECTING REVENUES**  
( \$ in Thousands )

32	(1) Average Lag in Collection of Revenues	52.15 days
33	(2) Average Lag in Payment of Expenses, Taxes and Accruing Depreciation	34.49 days
34	(3) Excess of Collection Lag over Payment Lag	17.66 days
35	(4) Total of Expenses, Taxes and Depreciation	\$3,087.2
36	(5) Daily Total of Expenses, Taxes and Depreciation	\$8.5
37	(6) Average Amount of Working Cash Capital Required as a Result of Paying Exp., Taxes and Depreciation in Advance of Collecting Revenues	<u>\$149.4</u>

NOTE: Schedule incorporate dollars (Accounts 793.00 Property Insurance, 794.00 Injuries and Damages, and 795.00 Pension & Benefits) for Working Cash calculation - Dollars were used expressly for working cash calculation.

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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	6,751,729	238,092			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	537,785	53,312			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	26,857	-			
7	(e) Charged to clearing accounts	9,957	-			
8	(f) Salvage recovered	1,873	-			
9	(g) All other credits <sup>1</sup>	-	-			
10	Total credits	\$ 576,472	\$ 53,312	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(174,098)	-			
13	(b) Cost of removal	(37,164)	-			
14	(c) All other debits <sup>1</sup>	-	-			
15	Total debits	\$ (211,262)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 7,116,939	\$ 291,404	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$				NOT AVAILABLE BY DISTRICT	
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
29						
30						
31						
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34						
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43						
44						



**SCHEDULE A-5a**

**Account 250 - Analysis of Entries in Depreciation Reserve**

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	(5,258)	(65)	-	-	\$(5,323)
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$-
4	313	Lake, river and Other Intakes	-	-	-	-	\$-
5	314	Springs and Tunnels	-	-	-	-	\$-
6	315	Wells	(747,227)	(55,219)	3,369	-	\$(799,077)
7	316	Supply Mains	(35,745)	(5,849)	907	-	\$(40,687)
8	317	Other Source of Supply Plant	-	-	-	-	\$-
9		Total Source of Supply Plant	\$ (788,230)	\$ (61,133)	\$ 4,276	\$ -	\$ (845,087)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	(121,167)	(12,843)	-	-	\$(134,010)
13	322	Boiler Plant Equipment	-	-	-	-	\$-
14	323	Other Power Production Equipment	-	-	-	-	\$-
15	324	Pumping Equipment	(1,206,831)	(178,195)	86,490	2,022	\$(1,296,514)
16	325	Other Pumping Plant	(118,594)	(19,059)	1,607	1,498	\$(134,548)
17		Total Pumping Plant	\$ (1,446,592)	\$ (210,097)	\$ 88,097	\$ 3,520	\$ (1,565,072)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	(39,351)	(6,587)	-	-	\$(45,938)
21	332	Water Treatment Equipment	(915,387)	(96,157)	14,689	-	\$(996,855)
22		Total Water Treatment Plant	\$ (954,738)	\$ (102,744)	\$ 14,689	\$ -	\$ (1,042,793)
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	(35,989)	(3,564)	-	-	\$(39,553)
26	342	Reservoirs and Tanks	(495,411)	(37,069)	3,644	4,911	\$(523,925)
27	343	Transmission and Distribution Mains	(1,429,637)	(83,694)	45,095	24,920	\$(1,443,316)
28	344	Fire Mains	-	-	-	-	\$-
29	345	Services	(620,567)	(26,889)	2,812	869	\$(643,775)
30	346	Meters	(301,677)	(6,526)	11,741	(1,777)	\$(298,239)
31	347	Meter Installations	-	-	-	-	\$-
32	348	Hydrants	(260,278)	(15,327)	3,457	2,852	\$(269,296)
33	349	Other Transmission and Distribution Plant	(2,179)	(70)	-	-	\$(2,249)
34		Total Transmission and Distribution Plant	\$ (3,145,738)	\$ (173,139)	\$ 66,749	\$ 31,775	\$ (3,220,353)
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	(61,757)	(706)	287	-	\$(62,176)
38	372	Office Furniture and Equipment	(36,288)	(6,812)	-	-	\$(43,100)
39	373	Transportation Equipment	(183,817)	(9,957)	-	-	\$(193,774)
40	374	Stores Equipment	-	-	-	-	\$-
41	375	Laboratory Equipment	-	-	-	-	\$-
42	376	Communication Equipment	(5,115)	(18)	-	-	\$(5,133)
43	377	Power Operated Equipment	(77,665)	(7,749)	-	(4)	\$(85,418)
44	378	Tools, Shop and Garage Equipment	(21,354)	(1,737)	-	-	\$(23,091)
45	379	Other General Plant	-	-	-	-	\$-
46	390	Other Tangible Property	(10,024)	(240)	-	-	\$(10,264)
47	391	Water Plant Purchased	(20,411)	(267)	-	-	\$(20,678)
48		Total General Plant	\$ (416,431)	\$ (27,486)	\$ 287	\$ (4)	\$ (443,634)
49		Total	\$ (6,751,729)	\$ (574,599)	\$ 174,098	\$ 35,291	\$ (7,116,939)

**SCHEDULE B-1**  
**Account 501 - Operating Revenues**

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>		<b>(2)</b>	
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	3,328,698	3,446,630	\$ (117,932)
4		601-1.2 Metered Sales Low Income Discount (Debit)	(138,231)	(106,568)	\$ (31,663)
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	140,460	107,915	\$ 32,545
6		601-2 Commercial Sales	532,610	527,780	\$ 4,830
7		601-3 Industrial Sales	7,058	5,752	\$ 1,306
8		601-4 Sales to Public Authorities	135,022	150,052	\$ (15,030)
9		Sub-total	\$ 4,005,617	\$ 4,131,561	\$ (125,944)
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	77,618	64,356	\$ 13,262
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ 77,618	\$ 64,356	\$ 13,262
22	604	Private Fire Protection Service	8,400	8,520	\$ (120)
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 <b>(3)</b>	(132,372)	(15,273)	\$ (117,099)
28		Sub-total	\$ (123,972)	\$ (6,753)	\$ (117,219)
29		Total Water Service Revenues	\$ 3,959,263	\$ 4,189,164	\$ (229,901)
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges <b>(1)</b>	101,932	355,634	\$ (253,702)
32	611	Miscellaneous Service Revenues	5,005	5,840	\$ (835)
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(412)	(71)	\$ (341)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 106,525	\$ 361,403	\$ (254,878)
38	501	Total operating revenues	\$ 4,065,788	\$ 4,550,567	\$ (484,779)

(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact.

(2) As required for revenue recognition under the accounting guidance for alternative revenue program, GSWC did not record \$90,000 of the 2015 WRAM under-collection balance as revenue nor as a regulatory assets. This amount was recognized as revenue when it was determined that it would be collected within 24 months. Approximately \$40,000 of the 2015 WRAM was recognized in 2016 and the remaining \$50,000 was recognized in 2017.

(3) On December 22, 2017, the Tax Act was signed into federal law. The provisions of this major tax reform were generally effective January 1, 2018. The most significant provisions of the Tax Act impacting GSWC are the reduction of the federal corporate income tax rate from 35% to 21% and the elimination of bonus depreciation for regulated utilities. Pursuant to a CPUC directive, the 2018 impact of the Tax Act on the water segment's adopted revenue requirement was tracked in a memorandum account effective January 1, 2018. For the year ended December 31, 2018, \$112,969 downward adjustments was recorded to water revenues vs. regulatory liability.

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		340	409	\$ (69)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	982	\$ (982)
6	703	Miscellaneous expenses	A			4,080	125	\$ 3,955
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	(28,896)	(10,836)	\$ (18,060)
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	24	\$ (24)
12	708	Maintenance of collect and impound reservoirs	A			292	5,559	\$ (5,267)
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			9,995	55,197	\$ (45,202)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	32	\$ (32)
19		<b>Total source of supply expense</b>				\$ (14,189)	\$ 51,492	\$ (65,681)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		19,129	18,837	\$ 292
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		72,866	61,470	\$ 11,396
28	725	Miscellaneous expenses	A			11,584	25,762	\$ (14,178)
29	726	Fuel or power purchased for pumping	A	B	C	182,765	165,177	\$ 17,588
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		88	-	\$ 88
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		71	272	\$ (201)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		41,629	32,810	\$ 8,819
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 328,132	\$ 304,328	\$ 23,804

## SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		9,109	8,970	\$ 139
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			179,007	82,946	\$ 96,061
43	743	Miscellaneous expenses	A	B		13,908	12,661	\$ 1,247
44	744	Chemicals and filtering materials	A	B		271,568	173,155	\$ 98,413
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		-	-	\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		-	271	\$ (271)
49	748	Maintenance of water treatment equipment	A	B		98,833	41,900	\$ 56,933
50		<b>Total water treatment expenses</b>				\$ 572,425	\$ 319,903	\$ 252,522
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		11,961	11,021	\$ 940
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			259	408	\$ (149)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			6,096	1,763	\$ 4,333
58	754	Meter expenses	A			-	-	\$ -
59	755	Customer installations expenses	A			1,071	864	\$ 207
60	756	Miscellaneous expenses	A			94,316	96,587	\$ (2,271)
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		9,109	8,970	\$ 139
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		6,792	7,532	\$ (740)
66	761	Maintenance of trans. and distribution mains	A			30,100	21,194	\$ 8,906
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			8,500	8,195	\$ 305
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			8,276	7,604	\$ 672
72	765	Maintenance of hydrants	A			2,868	2,657	\$ 211
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 179,348	\$ 166,795	\$ 12,553

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	790	Transferred Customer Expenses				30,196	29,828	\$ 368
78	771	Supervision	A	B		20,131	19,734	\$ 397
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		11,063	7,441	\$ 3,622
81	773	Customer records and collection expenses	A			4,397	4,205	\$ 192
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	3,579	4,133	\$ (554)
85		<b>Total customer account expenses</b>				\$ 69,366	\$ 65,341	\$ 4,025
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			11,231	10,499	\$ 732
91	783	Advertising expenses	A			285	-	\$ 285
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		<b>Total sales expenses</b>				\$ 11,516	\$ 10,499	\$ 1,017
95		<b>VII. RECYCLED WATER EXPENSES</b>						
96		<b>Operation and Maintenance</b>						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
99		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
100		<b>Operation</b>						
101	790	Allocation of A&G Expenses				402,744	409,846	\$ (7,102)
102	791	Administrative and general salaries	A	B	C	59,512	58,354	\$ 1,158
103	792	Office supplies and other expenses	A	B	C	79,608	72,413	\$ 7,195
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			14,120	5,748	\$ 8,372
107	795	Employees' pensions and benefits	A	B	C	132,956	129,273	\$ 3,683
108	796	Franchise requirements	A	B	C	683	839	\$ (156)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			78,746	62,450	\$ 16,296
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			2,025	1,890	\$ 135
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	C	9,236	24,417	\$ (15,181)
116		<b>Total administrative and general expenses</b>				\$ 779,630	\$ 765,230	\$ 14,400
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer Surcharges (1)				101,932	355,634	\$ (253,702)
119	811	Rents	A	B	C	1,000	1,000	\$ -
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		<b>Total miscellaneous</b>				\$ 102,932	\$ 356,634	\$ (253,702)
123		<b>Total operating expenses</b>				\$ 2,029,160	\$ 2,040,222	\$ (11,062)

(1) Customer surcharges increase both revenues and operating expenses by corresponding amounts, thus having no net earnings impact.

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes ("FIT")	\$ 224,324	224,324			
2	CA corp franchise taxes ("CCFT")(current)	\$ 90,210	90,210			
3	Property taxes	\$ 110,759	110,759			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ (81,964)	(81,964)			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ (16,468)	(16,468)			
8	Payroll taxes	\$ 27,306	27,306			
9	Franchise taxes including licenses & filing fees	\$ -	-			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	<b>Total</b>	\$ 354,167	\$ 354,167	\$ -	\$ -	\$ -

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

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

WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		
6	"REFER TO ATTACHED SCHEDULE"							
7								
8								
9								
10								

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

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

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

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

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

Golden State Water Company  
Los Osos  
Schedule D-1 - Wells Attachment

RMA	System	Well	Depth to Water	2018		Well Diam (in)	Design Flow (gpm)	Remarks
				Prod (AF)	(ft)			
Los Osos	Los Osos	Cabrillo Well 1	176	47	508	10	220	
Los Osos	Los Osos	Los Olivos Well 3	121	69	232	8	150	
Los Osos	Los Osos	Los Olivos Well 5	136	84	460	14	150	
Los Osos	Los Osos	Pecho Well 1	63	0	390	14		Out of Service
Los Osos	Los Osos	Rosina Well 1	85	14	408	14	385	
Los Osos	Los Osos	Skyline Well 1	15	52	195	14	180	
Los Osos	Los Osos	South Bay Well 1	156	196	715	12	250	
Los Osos	Edna Rd	Lewis Lane Well 2						Out of Service
Los Osos	Edna Rd	Lewis Lane Well 3	118	56	440	14	425	
Los Osos	Edna Rd	Lewis Lane Well 4	122	145	520	12	420	



Golden State Water Company  
 Los Osos  
 Schedule D-2 - Reservoirs Attachment

RMA	System	Reservoir	Volume		Material	Remarks
			(MG)	Type		
Los Osos	Los Osos	Alamo Reservoir	0.084	Elev Resv	Steel	
Los Osos	Los Osos	Bay View Heights Reservoir	0.220	Elev Resv	Steel	
Los Osos	Los Osos	Cabrillo Reservoir	0.044	Forebay	Steel	
Los Osos	Los Osos	Calle Cordoniz Reservoir	0.250	Elev Resv	Steel	
Los Osos	Los Osos	Los Olivos Reservoir	0.500	Forebay	Steel	
Los Osos	Edna Rd	Country Club Resv Reservoir 1	0.044	Elev Resv	Steel	
Los Osos	Edna Rd	Country Club Resv Reservoir 2	0.044	Elev Resv	Steel	
Los Osos	Edna Rd	Edna Road Reservoir	0.200	Ground	Concrete	

**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	-	1,150	-	-	-	1,058	-	-	-
16	Asbestos Cement	-	-	-	-	34,719	-	58,127	37,366	27
17	Ductile Iron	-	-	-	-	208	-	2,993	17,696	-
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	-	-	-	825	-	19,878	26,969	2,065
20										
21										
22	Total	-	1,150	-	-	35,752	1,058	80,998	82,031	2,092

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

Line No.		12	14	16	18	20	24	Other Sizes (Specify Sizes)		Total All Sizes
								22/30		
23	Cast Iron	-	-	-	-	-	-	-	-	-
24	Cement Lined Steel	-	-	-	-	-	-	-	-	-
25	Concrete	-	-	-	-	-	-	-	-	-
26	Copper	-	-	-	-	-	-	-	-	-
27	Steel	-	-	-	-	-	-	-	-	2,208
28	Asbestos Cement	-	257	-	-	-	-	-	-	130,496
29	Ductile Iron	635	-	-	-	-	-	-	-	21,532
30	HDPE	-	-	-	-	-	-	-	-	-
31	PVC	1,013	-	-	-	-	-	-	-	50,750
32										
33										
34	Total	1,648	257	-	-	-	-	-	-	204,986

**SCHEDULE D-4  
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	3,055	3,059	-	-
Commercial	167	168	-	-
Industrial	1	1	-	-
Public authorities	8	8	-	-
Irrigation	39	41	-	-
Other	-	-	-	-
Contract	-	-	-	-
Subtotal	3,270	3,277	-	-
Private fire connections	-	-	24	24
Public fire hydrants	-	-	-	-
Total *	3,270	3,277	24	24

\* Data run as of 1/3/2018 and 1/2/2019, respectively.

**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	2,591	
3/4 - in	419	2,177
1 - in	252	995
1 1/2 - in	10	23
2 - in	33	74
3 - in	3	4
4 - in	-	8
6 - in	2	15
8 - in	-	5
Other	-	-
Total *	3,310	3,301

\* Data run as of 1/2/2019

**SCHEDULE D-6  
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	-
2. Used, before repair . . . . .	10
3. Used, after repair . . . . .	-
4. Found fast, requiring billing adjustment . . . . .	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	1,748
2. More than 10, but less than 15 years . . . . .	606
3. More than 15 years . . . . .	956

**SCHEDULE D-7**

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	16,456	15,305	15,344	13,571	14,950	16,918	19,429	111,973
Commercial	3,804	2,870	3,246	3,550	3,311	4,240	4,261	25,282
Industrial	97	-	98	-	99	-	113	407
Public authorities	288	958	382	798	192	1,742	798	5,158
Irrigation	100	289	112	214	67	602	506	1,890
Other	39	42	41	40	40	37	85	324
Contract	-	-	-	-	-	-	-	-
<b>Total</b>	<b>20,784</b>	<b>19,464</b>	<b>19,223</b>	<b>18,173</b>	<b>18,659</b>	<b>23,539</b>	<b>25,192</b>	<b>145,034</b>

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	21,673	19,825	21,332	17,573	16,325	96,728	208,701	208,258	
Commercial	5,349	4,387	3,184	3,984	2,156	19,060	44,342	44,103	
Industrial	-	129	-	117	-	246	653	548	
Public authorities	2,388	794	1,810	439	1,743	7,174	12,332	13,821	
Irrigation	994	597	516	289	295	2,691	4,581	3,171	
Other	99	78	201	42	94	514	838	2,313	
Contract	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>30,503</b>	<b>25,810</b>	<b>27,043</b>	<b>22,444</b>	<b>20,613</b>	<b>126,413</b>	<b>271,447</b>	<b>272,214</b>	

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

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

Total population served \_\_\_\_\_ 13,955 \*

\* Assumes 4.2275 per household.

## End of Year Balances in Selected Accounts

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

131	Materials and Supplies	\$	<u>116,395</u>
100-3	Construction Work in Progress	\$	<u>713,898</u>
241	Advances for Construction	\$	<u>444,874</u>
265	Contributions in Aid of Construction	\$	<u>834,351</u>

**DECLARATION**

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

I, the undersigned Gladys Farrow  
Name of District Manager or Equivalent (Please Print)  
of Los Osos District  
Name of District  
of Golden State Water Company  
Name of Utility  
at 1140 Los Olivos Avenue, Los Osos, CA 93402  
Address of District Office

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

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

  
Signature

909 394-3600  
Telephone Number

May 10, 2019  
Date

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