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2020
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

Golden State Water Company

(NAME OF CORPORATION)

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

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2020

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2021

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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 APRIL 30, 2021**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2020 through December 31, 2020. Fiscal year reports will not be accepted.

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	16,452	-	-	-	\$ 16,452
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	1,058,773	169,586	-	-	\$ 1,228,359
5		Total Intangible Plant	\$ 1,075,225	\$ 169,586	\$ -	\$ -	\$ 1,244,811
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 172,002	\$ -	\$ -	\$ -	\$ 172,002
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	-	-	-	-	\$ -
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant	820,254	-	-	-	\$ 820,254
18		Total Source of Supply Plant	\$ 820,254	\$ -	\$ -	\$ -	\$ 820,254
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	-	-	-	-	\$ -
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	-	-	-	-	\$ -
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	-	-	-	-	\$ -
30	332	Water Treatment Equipment	-	-	-	-	\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1a Account 100.1 - Utility Plant in Service (Continued)							
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	-	-	-	-	\$ -
35	343	Transmission and Distribution Mains	-	-	-	-	\$ -
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	-	-	-	-	\$ -
38	346	Meters	-	-	-	-	\$ -
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	-	-	-	-	\$ -
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	11,415,170	1,257,966	(1,333,809)	-	\$ 11,339,327
46	372	Office Furniture and Equipment	45,853,513	9,071,464	(3,899,229)	(19,930)	\$ 51,005,818
47	373	Transportation Equipment	1,476,777	232,273	(108,699)	(73,662)	\$ 1,526,689
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	86,698	-	-	-	\$ 86,698
51	377	Power Operated Equipment	201,651	-	-	-	\$ 201,651
52	378	Tools, Shop and Garage Equipment	291,139	60,894	-	-	\$ 352,033
53	379	Other General Plant	187,977	-	-	-	\$ 187,977
54		Total General Plant	\$ 59,512,925	\$ 10,622,597	\$ (5,341,737)	\$ (93,592)	\$ 64,700,193
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 61,580,406	\$ 10,792,183	\$ (5,341,737)	\$ (93,592)	\$ 66,937,260

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

SCHEDULE A-1c Account 302 - Franchises and Consents					
Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	Refer to Company Schedule A-1b				
2					
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 12/31/2020 (b)	Balance 1/1/2020 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	66,937,264	61,580,411
3		Construction Work in Progress	2,637,609	10,185,320
4		General Office Prorate	(812,303)	(812,303)
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 68,762,570	\$ 70,953,428
6		Less Accumulated Depreciation		
7		Plant in Service	35,963,458	34,965,473
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 35,963,458	\$ 34,965,473
10		Less Other Reserves		
11		Deferred Income Taxes	(244,598)	(5,456,414)
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	-	-
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ (244,598)	\$ (5,456,414)
15		Less Adjustments		
16		Contributions in Aid of Construction	(75,954)	(75,954)
17		Advances for Construction	146,459	183,001
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 70,506	\$ 107,047
20		Add Materials and Supplies	(17,054)	(17,054)
21		Add Working Cash (=Line 34)	43,676	43,676
22		Add General Office, Regions, District Office and CSA allocation	(32,999,825)	(41,363,943)
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ (0)	\$ 0
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("See attached schedule")	\$ 43,676	\$ 43,676
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

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Table 3-I

**GOLDEN STATE WATER COMPANY
GENERAL OFFICE
Operational Cash Requirements
(\$ in 000's)**

		Total Utility Operations	
Working Cash:			
	Required Minimum Bank Balances	\$0.0	
	<u>Average Month-End Balances</u>		
	Special Deposits	\$9.5	
	Working Funds	\$29.2	
	Prepayments	\$0.0	
	Notes Receivable	\$0.0	
	Vacation Reserve	\$0.0	
	Non-Interest Receivables	\$0.0	
	Sub-Total	<u>\$38.7</u>	(1)
Less:	Amounts not Supplied by Shareholders		
	Customer Deposits	\$0.0	
	Employee Withholdings	<u>(\$4.9)</u>	
	Sub-Total	<u>(\$4.9)</u>	(2)
Net Operational Requirement (for allocation)		<u><u>\$43.7</u></u>	(1) - (2)

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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	34,803,341	162,134			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	4,869,467	-			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	-	-			
7	(e) Charged to clearing accounts	1,421,907	-			
8	(f) Salvage recovered	21,501	-			
9	(g) All other credits ¹	26,821	-			
10	Total credits	\$ 6,339,696	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(5,341,736)	-			
13	(b) Cost of removal	-	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (5,341,736)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 35,801,301	\$ 162,134	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					NOT AVAILABLE BY DISTRICT
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
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44						

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	-	-	-	-	\$ -
7	316	Supply Mains	-	-	-	-	\$ -
8	317	Other Source of Supply Plant	(809,835)	(6,808)	-	-	\$ (816,643)
9		Total Source of Supply Plant	\$ (809,835)	\$ (6,808)	\$ -	\$ -	\$ (816,643)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	-	-	-	-	\$ -
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,000)	-	-	-	\$ (1,000)
16	325	Other Pumping Plant	-	-	-	-	\$ -
17		Total Pumping Plant	\$ (1,000)	\$ -	\$ -	\$ -	\$ (1,000)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-	-	-	-	\$ -
21	332	Water Treatment Equipment	-	-	-	-	\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	-	-	-	-	\$ -
27	343	Transmission and Distribution Mains	5,793	-	-	-	\$ 5,793
28	344	Fire Mains	-	-	-	-	\$ -
29	345	Services	-	-	-	-	\$ -
30	346	Meters	-	-	-	-	\$ -
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	-	-	-	-	\$ -
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ 5,793	\$ -	\$ -	\$ -	\$ 5,793
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(2,976,944)	(206,995)	1,333,809	-	\$ (1,850,130)
38	372	Office Furniture and Equipment	(29,645,711)	(5,966,447)	3,919,158	-	\$ (31,693,000)
39	373	Transportation Equipment	(564,239)	(56,384)	61,948	(21,501)	\$ (580,176)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(93)	-	-	-	\$ (93)
42	376	Communication Equipment	(65,152)	(366)	-	-	\$ (65,518)
43	377	Power Operated Equipment	(78,981)	(5,316)	-	-	\$ (84,297)
44	378	Tools, Shop and Garage Equipment	(270,888)	(2,183)	-	-	\$ (273,071)
45	379	Other General Plant	(209,718)	-	-	-	\$ (209,718)
46	390	Other Tangible Property	927	-	-	-	\$ 927
47	391	Water Plant Purchased	(187,500)	(46,875)	-	-	\$ (234,375)
48		Total General Plant	\$ (33,998,299)	\$ (6,284,566)	\$ 5,314,915	\$ (21,501)	\$ (34,989,451)
49		Total	\$ (34,803,341)	\$ (6,291,374)	\$ 5,314,915	\$ (21,501)	\$ (35,801,301)

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 Residential Sales	-	-	\$ -
12		602-1.2 Residential Low Income Discount (Debit)	-	-	\$ -
13		602-1.2 Residential 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	410,426	396,315	\$ 14,111
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	97,946	83,832	\$ 14,114
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 508,372	\$ 480,147	\$ 28,225
38	501	Total operating revenues	\$ 508,372	\$ 480,147	\$ 28,225

SCHEDULE B-2
Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

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

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B	-	-	\$ -	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		-	-	\$ -	
43	743	Miscellaneous expenses	A	B	-	-	\$ -	
44	744	Chemicals and filtering materials	A	B	91	624	\$ (533)	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	-	-	\$ -	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	-	-	\$ -	
49	748	Maintenance of water treatment equipment	A	B	-	-	\$ -	
50		Total water treatment expenses			\$ 91	\$ 624	\$ (533)	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	33,165	-	\$ 33,165	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		-	-	\$ -	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		-	-	\$ -	
58	754	Meter expenses	A		-	-	\$ -	
59	755	Customer installations expenses	A		-	-	\$ -	
60	756	Miscellaneous expenses	A		4,086	4,166	\$ (80)	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	-	-	\$ -	
63	758	Maintenance of structures and plant					\$ -	
64	759	Maintenance of structures and improvements	A	B	-	-	\$ -	
65	760	Maintenance of reservoirs and tanks	A	B	-	-	\$ -	
66	761	Maintenance of trans. and distribution mains	A		1	714	\$ (713)	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A		-	-	\$ -	
69	763	Maintenance of services	A		-	118	\$ (118)	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		-	-	\$ -	
72	765	Maintenance of hydrants	A		140	-	\$ 140	
73	766	Maintenance of miscellaneous plant	A		-	-	\$ -	
74		Total transmission and distribution expenses			\$ 37,392	\$ 4,998	\$ 32,394	

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses				(4,092,433)	(3,909,523)	\$ (182,910)
78	771	Supervision	A	B		408,036	406,630	\$ 1,406
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		(54,316)	(97,965)	\$ 43,649
81	773	Customer records and collection expenses	A			3,534,469	3,151,113	\$ 383,356
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			204,244	449,745	\$ (245,501)
84	775	Uncollectible accounts	A	B	C	-	-	\$ -
85		Total customer account expenses				\$ -	\$ -	\$ -
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			-	-	\$ -
91	783	Advertising expenses	A			54	-	\$ 54
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 54	\$ -	\$ 54
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		Total recycled water expenses				\$ -	\$ -	\$ -
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790	Allocation of A&G Expenses				(45,813,693)	(43,579,100)	\$ (2,234,593)
102	791	Administrative and general salaries	A	B	C	14,149,516	13,217,689	\$ 931,827
103	792	Office supplies and other expenses	A	B	C	1,466,355	1,941,885	\$ (475,530)
104	793	Property insurance	A			305,756	296,680	\$ 9,076
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			594,544	465,607	\$ 128,937
107	795	Employees' pensions and benefits	A	B	C	11,888,035	11,718,422	\$ 169,613
108	796	Franchise requirements	A	B	C	22,729	63,996	\$ (41,267)
109	797	Regulatory commission expenses	A	B	C	673,467	136,610	\$ 536,857
110	798	Outside services employed	A			7,141,989	6,697,650	\$ 444,339
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			2,290,995	2,337,312	\$ (46,317)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	2,868,126	2,792,182	\$ 75,944
116		Total administrative and general expenses				\$ (4,412,181)	\$ (3,911,067)	\$ (501,114)
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges				-	-	\$ -
119	811	Rents	A	B	C	499,075	600,760	\$ (101,685)
120	812	Administrative expenses transferred - Cr.	A	B	C	(1,975,371)	(1,983,928)	\$ 8,557
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ (1,476,296)	\$ (1,383,168)	\$ (93,128)
123		Total operating expenses				\$ (5,850,940)	\$ (5,288,602)	\$ (562,338)

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes ("FIT")	\$ -	-			
2	CA corp franchise taxes ("CCFT")(current)	\$ -	-			
3	Property taxes	\$ 222,597	222,597			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ -	-			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ -	-			
8	Payroll taxes	\$ 1,249,727	1,249,727			
9	Franchise taxes including licenses & filing fees	\$ 8,611	8,611			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 1,480,935	\$ 1,480,935	\$ -	\$ -	\$ -

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

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

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

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

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

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

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

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

SCHEDULE D-3

Description of Transmission and Distribution Facilities

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

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

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

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

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

Line No.		1	2	2 1/2	3	4	5	6	8	10
11	Cast Iron	-	-	-	-	-	-	-	-	-
12	Cement Lined Steel	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	-	-	-	-	-
14	Copper	-	-	-	-	-	-	-	-	-
15	Steel	-	-	-	-	-	-	-	-	-
16	Asbestos Cement	-	-	-	-	-	-	-	-	-
17	Ductile Iron	-	-	-	-	-	-	-	-	-
18	HDPE	-	-	-	-	-	-	-	-	-
19	PVC	-	-	-	-	-	-	-	-	-
20										
21										
22	Total	-	-	-	-	-	-	-	-	-

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

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

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

* Data run as of 1/2/2020 and 1/4/2021, 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	-	-
3/4 - in	-	-
1 - in	-	-
1 1/2 - in	-	-
2 - in	-	-
3 - in	-	-
4 - in	-	-
6 - in	-	-
8 - in	-	-
Other	-	-
Total *	-	-

* Data run as of 1/4/2021

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

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹

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

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

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

Total acres irrigated _____

Total population served _____ -

End of Year Balances in Selected Accounts

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

131	Materials and Supplies	\$ <u><u>(17,054)</u></u>
100-3	Construction Work in Progress	\$ <u><u>2,637,609</u></u>
241	Advances for Construction	\$ <u><u>146,459</u></u>
265	Contributions in Aid of Construction	\$ <u><u>(75,954)</u></u>

DECLARATION

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

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

of General Office District
Name of District

of Golden State Water Company
Name of Utility

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

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

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

Gladys M. Farrow
Signature

909 394-3600
Telephone Number

May 17, 2021
Date

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	-	-	-	-	\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	1,774,372	-	-	-	\$ 1,774,372
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	-	-	-	-	\$ -
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 1,774,372	\$ -	\$ -	\$ -	\$ 1,774,372
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	-	-	-	-	\$ -
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	-	-	-	-	\$ -
25	325	Other Pumping Plant	6,981	-	-	-	\$ 6,981
26		Total Pumping Plant	\$ 6,981	\$ -	\$ -	\$ -	\$ 6,981
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	-	-	-	-	\$ -
30	332	Water Treatment Equipment	-	-	-	-	\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	-	-	-	-	\$ -
35	343	Transmission and Distribution Mains	-	-	-	-	\$ -
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	-	-	-	-	\$ -
38	346	Meters	-	-	-	-	\$ -
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	-	-	-	-	\$ -
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	34,951	-	-	-	\$ 34,951
46	372	Office Furniture and Equipment	255,721	6,858	(3,651)	-	\$ 258,928
47	373	Transportation Equipment	235,888	46,475	(34,852)	-	\$ 247,511
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	-	-	-	-	\$ -
51	377	Power Operated Equipment	-	-	-	-	\$ -
52	378	Tools, Shop and Garage Equipment	99,096	8,521	-	-	\$ 107,617
53	379	Other General Plant	11,069	-	-	-	\$ 11,069
54		Total General Plant	\$ 636,725	\$ 61,854	\$ (38,503)	\$ -	\$ 660,076
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 2,418,078	\$ 61,854	\$ (38,503)	\$ -	\$ 2,441,429

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

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	Refer to Company Schedule A-1b				
2					
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 12/31/2020 (b)	Balance 1/1/2020 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	667,056	643,706
3		Construction Work in Progress	10,098	2,491
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 677,154	\$ 646,197
6		Less Accumulated Depreciation		
7		Plant in Service	359,475	376,839
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 359,475	\$ 376,839
10		Less Other Reserves		
11		Deferred Income Taxes	78,328	82,765
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	51	51
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 78,379	\$ 82,816
15		Less Adjustments		
16		Contributions in Aid of Construction	-	-
17		Advances for Construction	2,672	2,672
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 2,672	\$ 2,672
20		Add Materials and Supplies	(73,989)	(63,965)
21		Add Working Cash (=Line 34)	-	-
22		Add General Office, Regions, District Office and CSA allocation	(162,639)	(119,906)
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ -	\$ (0)
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("See attached schedule")	\$ -	\$ -
		Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	506,221	36,018			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	161,670	-			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	-	-			
7	(e) Charged to clearing accounts	16,521	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 178,191	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(38,503)	-			
13	(b) Cost of removal	-	-			
14	(c) All other debits ¹	(18,575)	-			
15	Total debits	\$ (57,078)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 627,334	\$ 36,018	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					NOT AVAILABLE BY DISTRICT
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	(165,394)	(138,478)	-	-	\$ (303,872)
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	\$ (165,394)	\$ (138,478)	\$ -	\$ -	\$ (303,872)
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	(3,351)	(266)	-	-	\$ (3,617)
17		Total Pumping Plant	\$ (3,351)	\$ (266)	\$ -	\$ -	\$ (3,617)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-	-	-	-	\$ -
21	332	Water Treatment Equipment	-	-	-	-	\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	-	-	-	-	\$ -
27	343	Transmission and Distribution Mains	-	-	-	-	\$ -
28	344	Fire Mains	-	-	-	-	\$ -
29	345	Services	-	-	-	-	\$ -
30	346	Meters	-	-	-	-	\$ -
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	-	-	-	-	\$ -
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(11,008)	(279)	-	-	\$ (11,287)
38	372	Office Furniture and Equipment	(126,130)	(14,029)	3,651	-	\$ (136,508)
39	373	Transportation Equipment	(147,944)	(16,521)	53,427	-	\$ (111,038)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(155)	-	-	-	\$ (155)
42	376	Communication Equipment	-	-	-	-	\$ -
43	377	Power Operated Equipment	-	-	-	-	\$ -
44	378	Tools, Shop and Garage Equipment	(47,895)	(7,750)	-	-	\$ (55,645)
45	379	Other General Plant	(4,344)	(868)	-	-	\$ (5,212)
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (337,476)	\$ (39,447)	\$ 57,078	\$ -	\$ (319,845)
49		Total	\$ (506,221)	\$ (178,191)	\$ 57,078	\$ -	\$ (627,334)

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 Residential Sales	-	-	\$ -
12		602-1.2 Residential Low Income Discount (Debit)	-	-	\$ -
13		602-1.2 Residential Low Income Balancing Account(Credit)	-	-	\$ -
14		602-2 Commercial Sales	-	-	\$ -
15		602-3 Industrial Sales	-	-	\$ -
16		602-4 Sales to Public Authorities	-	-	\$ -
17		Sub-total	\$ -	\$ -	\$ -
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	-	-	\$ -
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ -	\$ -	\$ -
22	604	Private Fire Protection Service	-	-	\$ -
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	-	-	\$ -
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	-	-	\$ -
28		Sub-total	\$ -	\$ -	\$ -
29		Total Water Service Revenues	\$ -	\$ -	\$ -
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges	-	-	\$ -
32	611	Miscellaneous Service Revenues	-	-	\$ -
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	-	-	\$ -
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ -	\$ -	\$ -
38	501	Total operating revenues	\$ -	\$ -	\$ -

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		19,855	22,539	\$ (2,684)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	-	-	\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		2,700	2,154	\$ 546
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 22,555	\$ 24,693	\$ (2,138)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		10,635	5,578	\$ 5,057
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		-	-	\$ -
28	725	Miscellaneous expenses	A			147	139	\$ 8
29	726	Fuel or power purchased for pumping	A	B	C	-	-	\$ -
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	-	\$ -
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		-	37	\$ (37)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 10,782	\$ 5,754	\$ 5,028

SCHEDULE B-2								
Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)								
Respondent should use the group of accounts applicable to its class								
Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		9,363	5,071	\$ 4,292
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			566	320	\$ 246
43	743	Miscellaneous expenses	A	B		461	262	\$ 199
44	744	Chemicals and filtering materials	A	B		-	865	\$ (865)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		23,960	29,361	\$ (5,401)
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		-	-	\$ -
49	748	Maintenance of water treatment equipment	A	B		128	-	\$ 128
50		Total water treatment expenses				\$ 34,478	\$ 35,879	\$ (1,401)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		10,747	43,395	\$ (32,648)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	-	\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			-	-	\$ -
58	754	Meter expenses	A			-	83	\$ (83)
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			-	267	\$ (267)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		-	-	\$ -
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		-	-	\$ -
66	761	Maintenance of trans. and distribution mains	A			-	-	\$ -
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			-	-	\$ -
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			-	-	\$ -
72	765	Maintenance of hydrants	A			-	-	\$ -
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 10,747	\$ 43,745	\$ (32,998)

SCHEDULE B-2
Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses				(166)	43	\$ (209)
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		96	(43)	\$ 139
81	773	Customer records and collection expenses	A			50	-	\$ 50
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			20	-	\$ 20
84	775	Uncollectible accounts	A	B	C	-	-	\$ -
85		Total customer account expenses				\$ -	\$ -	\$ -
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			662	3,375	\$ (2,713)
91	783	Advertising expenses	A			65	4,880	\$ (4,815)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 727	\$ 8,255	\$ (7,528)
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		Total recycled water expenses				\$ -	\$ -	\$ -
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790.1	Allocation of A&G Expenses				(1,444,688)	(1,507,562)	\$ 62,874
102	791	Administrative and general salaries	A	B	C	764,110	694,324	\$ 69,786
103	792	Office supplies and other expenses	A	B	C	59,092	75,777	\$ (16,685)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			80,063	65,174	\$ 14,889
107	795	Employees' pensions and benefits	A	B	C	322,837	391,459	\$ (68,622)
108	796	Franchise requirements	A	B	C	1,605	8,847	\$ (7,242)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			11,151	28,345	\$ (17,194)
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			5,511	895	\$ 4,616
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	1,073	-	\$ 1,073
116		Total administrative and general expenses				\$ (199,246)	\$ (242,741)	\$ 43,495
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges				-	-	\$ -
119	811	Rents	A	B	C	37,729	35,877	\$ 1,852
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 37,729	\$ 35,877	\$ 1,852
123		Total operating expenses				\$ (82,228)	\$ (88,538)	\$ 6,310

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes ("FIT")	\$ -	-			
2	CA corp franchise taxes ("CCFT")(current)	\$ -	-			
3	Property taxes	\$ 2,349	2,349			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ -	-			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ -	-			
8	Payroll taxes	\$ 56,581	56,581			
9	Franchise taxes including licenses & filing fees	\$ 106	106			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 59,035	\$ 59,035	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	-	-
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	-
4	303	Other Intangible Plant	1,965,447	-	-	-	1,965,447
5		Total Intangible Plant	\$ 1,965,447	\$ -	\$ -	\$ -	\$ 1,965,447
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 969,187	\$ -	\$ -	\$ -	\$ 969,187
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	-
12	312	Collecting and Impounding Reservoirs	1,099,450	-	-	-	1,099,450
13	313	Lake, River and Other Intakes	-	-	-	-	-
14	314	Springs and Tunnels	-	-	-	-	-
15	315	Wells	-	-	-	-	-
16	316	Supply Mains	-	-	-	-	-
17	317	Other Source of Supply Plant	-	-	-	-	-
18		Total Source of Supply Plant	\$ 1,099,450	\$ -	\$ -	\$ -	\$ 1,099,450
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	21,233	-	-	-	21,233
22	322	Boiler Plant Equipment	-	-	-	-	-
23	323	Other Power Production Equipment	-	-	-	-	-
24	324	Pumping Equipment	-	-	-	-	-
25	325	Other Pumping Plant	-	-	-	-	-
26		Total Pumping Plant	\$ 21,233	\$ -	\$ -	\$ -	\$ 21,233
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	6,473	-	-	-	6,473
30	332	Water Treatment Equipment	14,280	-	-	-	14,280
31		Total Water Treatment Plant	\$ 20,753	\$ -	\$ -	\$ -	\$ 20,753

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	-	-	-	-	\$ -
35	343	Transmission and Distribution Mains	-	-	-	-	\$ -
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	-	-	-	-	\$ -
38	346	Meters	-	-	-	-	\$ -
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	-	-	-	-	\$ -
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	577,782	-	-	-	\$ 577,782
46	372	Office Furniture and Equipment	1,125,432	-	-	17,538	\$ 1,142,970
47	373	Transportation Equipment	2,481,182	916,883	(122,456)	798,999	\$ 4,074,608
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	1,102	-	-	-	\$ 1,102
50	376	Communication Equipment	7,542	-	-	-	\$ 7,542
51	377	Power Operated Equipment	427,022	693,608	-	(693,608)	\$ 427,022
52	378	Tools, Shop and Garage Equipment	538,093	78,862	(2,400)	-	\$ 614,555
53	379	Other General Plant	260,181	-	-	-	\$ 260,181
54		Total General Plant	\$ 5,418,336	\$ 1,689,353	\$ (124,856)	\$ 122,929	\$ 7,105,762
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	1	-	-	-	\$ 1
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 1	\$ -	\$ -	\$ -	\$ 1
61		Total Utility Plant in Service	\$ 9,494,407	\$ 1,689,353	\$ (124,856)	\$ 122,929	\$ 11,181,833

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

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	Refer to Company Schedule A-1b				
2					
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 12/31/2020 (b)	Balance 1/1/2020 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	10,082,384	8,394,957
3		Construction Work in Progress	19,216	1,036,355
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 10,101,600	\$ 9,431,312
6		Less Accumulated Depreciation		
7		Plant in Service	4,887,199	4,701,105
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 4,887,199	\$ 4,701,105
10		Less Other Reserves		
11		Deferred Income Taxes	819,411	680,104
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	(2,548)	(2,548)
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 816,863	\$ 677,557
15		Less Adjustments		
16		Contributions in Aid of Construction	14,975	15,620
17		Advances for Construction	3,824	3,824
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 18,799	\$ 19,444
20		Add Materials and Supplies	(27,976)	(13,318)
21		Add Working Cash (=Line 34)	-	-
22		Add General Office, Regions, District Office and CSA allocation	(4,350,763)	(4,019,889)
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ -	\$ (1)
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("See attached schedule")	\$ -	\$ -
		Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	3,042,830	1,795,431			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	279,669	23,503			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	644	-			
7	(e) Charged to clearing accounts	103,909	-			
8	(f) Salvage recovered	4,268	-			
9	(g) All other credits ¹	52,871	-			
10	Total credits	\$ 441,361	\$ 23,503	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(124,856)	-			
13	(b) Cost of removal	-	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (124,856)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 3,359,335	\$ 1,818,934	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					NOT AVAILABLE BY DISTRICT
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
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SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	(136,472)	(153,913)	-	-	\$ (290,385)
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	\$ (136,472)	\$ (153,913)	\$ -	\$ -	\$ (290,385)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(6,416)	(529)	-	-	\$ (6,945)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(4,892)	-	-	-	\$ (4,892)
16	325	Other Pumping Plant	-	-	-	-	\$ -
17		Total Pumping Plant	\$ (11,308)	\$ (529)	\$ -	\$ -	\$ (11,837)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(3,045)	(214)	-	-	\$ (3,259)
21	332	Water Treatment Equipment	23,751	(505)	-	-	\$ 23,246
22		Total Water Treatment Plant	\$ 20,706	\$ (719)	\$ -	\$ -	\$ 19,987
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	-	-	-	-	\$ -
27	343	Transmission and Distribution Mains	(684)	-	-	-	\$ (684)
28	344	Fire Mains	-	-	-	-	\$ -
29	345	Services	-	-	-	-	\$ -
30	346	Meters	(25,150)	-	-	-	\$ (25,150)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	187	-	-	-	\$ 187
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ (25,647)	\$ -	\$ -	\$ -	\$ (25,647)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(94,351)	(9,187)	-	-	\$ (103,538)
38	372	Office Furniture and Equipment	(782,132)	(68,425)	(17,538)	-	\$ (868,095)
39	373	Transportation Equipment	(1,632,706)	(103,909)	49,515	(4,268)	\$ (1,691,368)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(56)	(56)	-	-	\$ (112)
42	376	Communication Equipment	11,034	(47)	-	-	\$ 10,987
43	377	Power Operated Equipment	(241,113)	(2,691)	37,608	-	\$ (206,196)
44	378	Tools, Shop and Garage Equipment	(163,477)	(27,548)	2,400	-	\$ (188,625)
45	379	Other General Plant	(24,270)	(17,198)	-	-	\$ (41,468)
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	36,962	-	-	-	\$ 36,962
48		Total General Plant	\$ (2,890,109)	\$ (229,061)	\$ 71,985	\$ (4,268)	\$ (3,051,453)
49		Total	\$ (3,042,830)	\$ (384,222)	\$ 71,985	\$ (4,268)	\$ (3,359,335)

**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 Residential Sales	-	-	\$ -
12		602-1.2 Residential Low Income Discount (Debit)	-	-	\$ -
13		602-1.2 Residential 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	(425,987)	-	\$ (425,987)
28		Sub-total	\$ (425,987)	\$ -	\$ (425,987)
29		Total Water Service Revenues	\$ (425,987)	\$ -	\$ (425,987)
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	(72,481)	(32,383)	\$ (40,098)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ (72,481)	\$ (32,383)	\$ (40,098)
38	501	Total operating revenues	\$ (498,468)	\$ (32,383)	\$ (466,085)

SCHEDULE B-2
Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		38,164	36,689	\$ 1,475
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	1,026	\$ (1,026)
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	-	-	\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		4,180	-	\$ 4,180
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	7,160	\$ (7,160)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 42,344	\$ 44,875	\$ (2,531)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		33,024	30,616	\$ 2,408
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		82,021	78,659	\$ 3,362
28	725	Miscellaneous expenses	A			51,498	52,335	\$ (837)
29	726	Fuel or power purchased for pumping	A	B	C	-	-	\$ -
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	-	\$ -
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		32,117	26,388	\$ 5,729
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 198,660	\$ 187,998	\$ 10,662

<p align="center">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</p>								
Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		33,024	30,616	\$ 2,408
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			29,284	26,566	\$ 2,718
43	743	Miscellaneous expenses	A	B		3,188	5,824	\$ (2,636)
44	744	Chemicals and filtering materials	A	B		6,111	14,641	\$ (8,530)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		-	-	\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		44	-	\$ 44
49	748	Maintenance of water treatment equipment	A	B		7,586	9,829	\$ (2,243)
50		Total water treatment expenses				\$ 79,237	\$ 87,476	\$ (8,239)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		104,417	111,898	\$ (7,481)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			39	-	\$ 39
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			-	-	\$ -
58	754	Meter expenses	A			-	-	\$ -
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			7,651	9,120	\$ (1,469)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		-	-	\$ -
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		-	-	\$ -
66	761	Maintenance of trans. and distribution mains	A			-	-	\$ -
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			-	-	\$ -
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			-	-	\$ -
72	765	Maintenance of hydrants	A			259	-	\$ 259
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 112,366	\$ 121,018	\$ (8,652)

SCHEDULE B-2
Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses				(17,126)	(2,584)	\$ (14,542)
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		16,498	2,116	\$ 14,382
81	773	Customer records and collection expenses	A			628	468	\$ 160
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	-	-	\$ -
85		Total customer account expenses				\$ -	\$ -	\$ -
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			212,450	149,495	\$ 62,955
91	783	Advertising expenses	A			(92)	17,816	\$ (17,908)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 212,358	\$ 167,311	\$ 45,047
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		Total recycled water expenses				\$ -	\$ -	\$ -
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790.1	Allocation of A&G Expenses				(4,173,126)	(3,784,218)	\$ (388,908)
102	791	Administrative and general salaries	A	B	C	1,288,225	1,235,884	\$ 52,341
103	792	Office supplies and other expenses	A	B	C	356,425	379,573	\$ (23,148)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			160,106	128,124	\$ 31,982
107	795	Employees' pensions and benefits	A	B	C	646,009	701,715	\$ (55,706)
108	796	Franchise requirements	A	B	C	1,497	7,851	\$ (6,354)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			66,065	109,607	\$ (43,542)
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			18,585	18,951	\$ (366)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	42	2,206	\$ (2,164)
116		Total administrative and general expenses				\$ (1,636,172)	\$ (1,200,307)	\$ (435,865)
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges				-	-	\$ -
119	811	Rents	A	B	C	179,584	176,815	\$ 2,769
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 179,584	\$ 176,815	\$ 2,769
123		Total operating expenses				\$ (811,623)	\$ (414,814)	\$ (396,809)

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes ("FIT")	\$ -	-			
2	CA corp franchise taxes ("CCFT")(current)	\$ -	-			
3	Property taxes	\$ 17,451	17,451			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ -	-			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ -	-			
8	Payroll taxes	\$ 122,005	122,005			
9	Franchise taxes including licenses & filing fees	\$ 24,440	24,440			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 163,896	\$ 163,896	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	1,585	-	-	-	1,585
3	302	Franchises and Consents (Schedule A-1c)	17,734	-	-	-	17,734
4	303	Other Intangible Plant	421,814	-	-	-	421,814
5		Total Intangible Plant	\$ 441,133	\$ -	\$ -	\$ -	\$ 441,133
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	-
12	312	Collecting and Impounding Reservoirs	2,427,156	165,713	-	-	2,592,869
13	313	Lake, River and Other Intakes	-	-	-	-	-
14	314	Springs and Tunnels	-	-	-	-	-
15	315	Wells	-	-	-	-	-
16	316	Supply Mains	-	-	-	-	-
17	317	Other Source of Supply Plant	-	-	-	-	-
18		Total Source of Supply Plant	\$ 2,427,156	\$ 165,713	\$ -	\$ -	\$ 2,592,869
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	-	-	-	-	-
22	322	Boiler Plant Equipment	-	-	-	-	-
23	323	Other Power Production Equipment	-	-	-	-	-
24	324	Pumping Equipment	-	-	-	-	-
25	325	Other Pumping Plant	3,081	-	-	-	3,081
26		Total Pumping Plant	\$ 3,081	\$ -	\$ -	\$ -	\$ 3,081
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	-	-	-	-	-
30	332	Water Treatment Equipment	-	-	-	-	-
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	-	-	-	-	\$ -
35	343	Transmission and Distribution Mains	-	-	-	-	\$ -
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	-	-	-	-	\$ -
38	346	Meters	-	-	-	-	\$ -
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	-	-	-	-	\$ -
41	349	Other Transmission and Distribution Plant	151,776	-	-	-	\$ 151,776
42		Total Transmission and Distribution Plant	\$ 151,776	\$ -	\$ -	\$ -	\$ 151,776
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	161,029	3,463	-	-	\$ 164,492
46	372	Office Furniture and Equipment	455,542	16,078	-	2,392	\$ 474,012
47	373	Transportation Equipment	1,017,398	97,235	28,601	(48,258)	\$ 1,094,976
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	37,768	-	-	-	\$ 37,768
51	377	Power Operated Equipment	330,889	616,117	-	-	\$ 947,006
52	378	Tools, Shop and Garage Equipment	261,657	16,629	-	-	\$ 278,286
53	379	Other General Plant	165,211	-	-	-	\$ 165,211
54		Total General Plant	\$ 2,429,494	\$ 749,522	\$ 28,601	\$ (45,866)	\$ 3,161,751
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 5,452,640	\$ 915,235	\$ 28,601	\$ (45,866)	\$ 6,350,610

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

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	Refer to Company Schedule A-1b				
2					
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 12/31/2020 (b)	Balance 1/1/2020 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	3,757,740	3,025,484
3		Construction Work in Progress	159,127	706,838
4		General Office Prorate	-	-
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 3,916,867	\$ 3,732,322
6		Less Accumulated Depreciation		
7		Plant in Service	1,426,374	1,381,102
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 1,426,374	\$ 1,381,102
10		Less Other Reserves		
11		Deferred Income Taxes	249,105	200,553
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	-	-
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 249,105	\$ 200,553
15		Less Adjustments		
16		Contributions in Aid of Construction	-	-
17		Advances for Construction	2,697	2,697
18		Other	-	-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 2,697	\$ 2,697
20		Add Materials and Supplies	23,175	22,867
21		Add Working Cash (=Line 34)	-	-
22		Add General Office, Regions, District Office and CSA allocation	(2,261,866)	(2,170,837)
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ -	\$ 0
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("See attached schedule")	\$ -	\$ -
		Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	1,401,941	401,713			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	403,758	-			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	-	-			
7	(e) Charged to clearing accounts	9,612	-			
8	(f) Salvage recovered	2,163	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 415,533	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	28,601	-			
13	(b) Cost of removal	-	-			
14	(c) All other debits ¹	(61,117)	-			
15	Total debits	\$ (32,516)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 1,784,958	\$ 401,713	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					NOT AVAILABLE BY DISTRICT
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
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SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	(422,549)	(337,715)	-	-	\$ (760,264)
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	\$ (422,549)	\$ (337,715)	\$ -	\$ -	\$ (760,264)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	-	-	-	-	\$ -
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	-	-	-	-	\$ -
16	325	Other Pumping Plant	(1,600)	(112)	-	-	\$ (1,712)
17		Total Pumping Plant	\$ (1,600)	\$ (112)	\$ -	\$ -	\$ (1,712)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-	-	-	-	\$ -
21	332	Water Treatment Equipment	-	-	-	-	\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	(3,544)	-	-	-	\$ (3,544)
27	343	Transmission and Distribution Mains	-	-	-	-	\$ -
28	344	Fire Mains	-	-	-	-	\$ -
29	345	Services	1,574	-	-	-	\$ 1,574
30	346	Meters	-	-	-	(2,163)	\$ (2,163)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	-	-	-	-	\$ -
33	349	Other Transmission and Distribution Plant	(87,747)	(2,383)	-	-	\$ (90,130)
34		Total Transmission and Distribution Plant	\$ (89,717)	\$ (2,383)	\$ -	\$ (2,163)	\$ (94,263)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	79,256	(27,347)	-	-	\$ 51,909
38	372	Office Furniture and Equipment	(295,440)	(9,306)	(2,392)	-	\$ (307,138)
39	373	Transportation Equipment	(630,827)	(9,612)	34,908	-	\$ (605,531)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(674)	-	-	-	\$ (674)
42	376	Communication Equipment	(36,795)	-	-	-	\$ (36,795)
43	377	Power Operated Equipment	(91,173)	(4,217)	-	-	\$ (95,390)
44	378	Tools, Shop and Garage Equipment	(122,093)	(10,205)	-	-	\$ (132,298)
45	379	Other General Plant	100,317	(12,473)	-	-	\$ 87,844
46	390	Other Tangible Property	1,507	-	-	-	\$ 1,507
47	391	Water Plant Purchased	107,847	-	-	-	\$ 107,847
48		Total General Plant	\$ (888,075)	\$ (73,160)	\$ 32,516	\$ -	\$ (928,719)
49		Total	\$ (1,401,941)	\$ (413,370)	\$ 32,516	\$ (2,163)	\$ (1,784,958)

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 Residential Sales	-	-	\$ -
12		602-1.2 Residential Low Income Discount (Debit)	-	-	\$ -
13		602-1.2 Residential Low Income Balancing Account(Credit)	-	-	\$ -
14		602-2 Commercial Sales	-	-	\$ -
15		602-3 Industrial Sales	-	-	\$ -
16		602-4 Sales to Public Authorities	-	-	\$ -
17		Sub-total	\$ -	\$ -	\$ -
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	-	-	\$ -
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ -	\$ -	\$ -
22	604	Private Fire Protection Service	-	-	\$ -
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	-	-	\$ -
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	-	-	\$ -
28		Sub-total	\$ -	\$ -	\$ -
29		Total Water Service Revenues	\$ -	\$ -	\$ -
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges	-	-	\$ -
32	611	Miscellaneous Service Revenues	-	-	\$ -
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	-	-	\$ -
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ -	\$ -	\$ -
38	501	Total operating revenues	\$ -	\$ -	\$ -

SCHEDULE B-2
Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		18,804	17,462	\$ 1,342
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			1,144	2,601	\$ (1,457)
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	-	-	\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		1,600	-	\$ 1,600
19		Total source of supply expense				\$ 21,548	\$ 20,063	\$ 1,485
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		17,962	17,462	\$ 500
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		24,485	26,072	\$ (1,587)
28	725	Miscellaneous expenses	A			52,975	60,907	\$ (7,932)
29	726	Fuel or power purchased for pumping	A	B	C	-	-	\$ -
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	139	\$ (139)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		43,475	57,628	\$ (14,153)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 138,897	\$ 162,208	\$ (23,311)

SCHEDULE B-2 Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued) Respondent should use the group of accounts applicable to its class								
Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		17,962	17,462	\$ 500
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			12,421	10,797	\$ 1,624
43	743	Miscellaneous expenses	A	B		194	175	\$ 19
44	744	Chemicals and filtering materials	A	B		3,027	1,895	\$ 1,132
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		12,785	11,845	\$ 940
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		-	-	\$ -
49	748	Maintenance of water treatment equipment	A	B		29,556	34,848	\$ (5,292)
50		Total water treatment expenses				\$ 75,945	\$ 77,022	\$ (1,077)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		17,962	17,462	\$ 500
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			88	-	\$ 88
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			-	-	\$ -
58	754	Meter expenses	A			355	211	\$ 144
59	755	Customer installations expenses	A			(142)	752	\$ (894)
60	756	Miscellaneous expenses	A			38,815	10,117	\$ 28,698
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		57,928	139	\$ 57,789
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		-	-	\$ -
66	761	Maintenance of trans. and distribution mains	A			-	-	\$ -
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			-	-	\$ -
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			-	-	\$ -
72	765	Maintenance of hydrants	A			-	-	\$ -
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 115,006	\$ 28,681	\$ 86,325

SCHEDULE B-2
Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses				9,950	14,104	\$ (4,154)
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		(9,950)	(14,104)	\$ 4,154
81	773	Customer records and collection expenses	A			-	-	\$ -
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	-	-	\$ -
85		Total customer account expenses				\$ -	\$ -	\$ -
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			430,562	652,110	\$ (221,548)
91	783	Advertising expenses	A			(2,660)	4,993	\$ (7,653)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 427,902	\$ 657,103	\$ (229,201)
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		Total recycled water expenses				\$ -	\$ -	\$ -
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790.1	Allocation of A&G Expenses				(3,829,828)	(3,226,385)	\$ (603,443)
102	791	Administrative and general salaries	A	B	C	1,468,873	1,309,267	\$ 159,606
103	792	Office supplies and other expenses	A	B	C	235,494	272,317	\$ (36,823)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			166,660	126,373	\$ 40,287
107	795	Employees' pensions and benefits	A	B	C	746,435	789,036	\$ (42,601)
108	796	Franchise requirements	A	B	C	2,034	6,591	\$ (4,557)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			45,635	(607,638)	\$ 653,273
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			1,638	2,140	\$ (502)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	52,584	19,798	\$ 32,786
116		Total administrative and general expenses				\$ (1,110,475)	\$ (1,308,501)	\$ 198,026
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges				-	-	\$ -
119	811	Rents	A	B	C	108,336	142,716	\$ (34,380)
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 108,336	\$ 142,716	\$ (34,380)
123		Total operating expenses				\$ (222,841)	\$ (220,708)	\$ (2,133)

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes ("FIT")	\$ -	-			
2	CA corp franchise taxes ("CCFT")(current)	\$ -	-			
3	Property taxes	\$ 21,291	21,291			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ -	-			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ -	-			
8	Payroll taxes	\$ 129,590	129,590			
9	Franchise taxes including licenses & filing fees	\$ 5,914	5,914			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 156,796	\$ 156,796	\$ -	\$ -	\$ -