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	MAY 20 2022	<u> </u>
	PUBLIC UTILITIES COMMI WATER DIVISION	SSION
	2021	
,	NNUAL REPORT	
	OF	
DISTRICT W	ATER SYSTEM OPERATION	S

Golden State Water Company
(NAME OF CORPORATION)

OF

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

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2021

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2022

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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, 2022**, 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, 2021 through December 31, 2021. Fiscal year reports will not be accepted.

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SCHEDULE A-1a Account 100.1 - Utility Plant in Service Balance Additions (Retirements) Other Debits Balance Title of Account Beg of Year During Year During Year or (Credits) End of Year Line No. Acct (b) (c) (d) (e) (f) (a) 1 I. INTANGIBLE PLANT 16,452 2 16,452 301 Organization - | \$ 3 302 Franchises and Consents (Schedule A-1c) \$ 4 303 Other Intangible Plant 1,228,359 \$ 1,228,359 Total Intangible Plant 5 1,244,811 \$ 1,244,811 \$ \$ 6 7 II. LANDED CAPITAL 172,002 \$ 172,002 Land and Land Rights 8 306 \$ \$ \$ \$ 9 III. SOURCE OF SUPPLY PLANT 10 11 311 Structures and Improvements \$ 12 312 Collecting and Impounding Reservoirs \$ 13 313 Lake, River and Other Intakes \$ Springs and Tunnels 14 314 \$ 15 315 Wells 16 316 Supply Mains \$ 820,254 820,254 17 317 Other Source of Supply Plant \$ 18 Total Source of Supply Plant \$ 820,254 \$ \$ \$ \$ 820,254 19 IV. PUMPING PLANT 20 Structures and Improvements 21 321 \$ -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)										
	Balance Additions (Retirements) Other Debits Balance										
Line		Title of Account	Beg of Year	During Year	During Year	or (Credits)	End of Year				
No.	Acct	(a)	(b)	(c)	(d)	(e)	(f)				
32		VI. TRANSMISSION AND DIST. PLANT									
33	341	Structures and Improvements	-	-	-	-	\$ -				
34	342	Reservoirs and Tanks	-	-	-	-	\$ -				
35	343	Transmission and Distribution Mains	-	-	-	-	\$ -				
36	344	Fire Mains	-	-	-	-	\$ -				
37	345	Services	-	-	-	-	\$ -				
38	346	Meters	-	-	-	-	-				
39	347	Meter Installations	-	-	-	-	\$ -				
40	348	Hydrants	-	-	-	-	\$ -				
41	349	Other Transmission and Distribution Plant	-	-	-	-	-				
42		Total Transmission and Distribution Plant	\$ -	-	\$ -	\$	-				
43											
44		VII. GENERAL PLANT									
45	371	Structures and Improvements	11,339,327	567,580	(319,487)	(455,004)	\$ 11,132,416				
46	372	Office Furniture and Equipment	51,005,818	5,910,019	(210,452)	(196,874)	\$ 56,508,511				
47	373	Transportation Equipment	1,526,689	54,927	(100,527)	86,309	\$ 1,567,398				
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	352,033	26,350	-	-	\$ 378,383				
53	379	Other General Plant	187,977	-	(2,328)	-	\$ 185,649				
54		Total General Plant	\$ 64,700,193	\$ 6,558,876	\$ (632,794)	\$ (565,569)	\$ 70,060,706				
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	\$ 66,937,260	\$ 6,558,876	\$ (632,794)	\$ (565,569)	\$ 72,297,773				

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

	SCHEDULE A-1c Account 302 - Franchises and Consents									
Line No.										
1	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		Title of Account		Balance 12/31/2021		Balance 1/1/2021
No.	Acct.	(a)		(b)		(c)
		RATE BASE	_			
		LIERE DI	_			
1		Utility Plant		70 007 770		66 027 264
2		Plant in Service		72,297,778		66,937,264
3		Construction Work in Progress		3,996,993		2,637,609
4		General Office Prorate		(812,303)	Φ.	(812,303)
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$	75,482,468	\$	68,762,570
6		Less Accumulated Depreciation	+			
7		Plant in Service	\top	43,670,565		35,963,458
8		General Office Prorate		-		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$	43,670,565	\$	35,963,458
		The state of the s	<u> </u>	-,,		,,
10		Less Other Reserves				
11		Deferred Income Taxes		(2,726,434)		(244,598)
12		Deferred Investment Tax Credit		-		-
13		Other Reserves		-		-
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$	(2,726,434)	\$	(244,598)
45		I and Adirection and	_			
15		Less Adjustments	_	(75.05.4)		(75.054)
16 17		Contributions in Aid of Construction	+	(75,954)	_	(75,954)
18		Advances for Construction Other	_	109,015		146,459
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$	33,062	\$	70,506
19		Total Adjustments (-Line 16 + Line 17 + Line 16)	Φ	33,002	Ф	70,500
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		(34,531,897)		(32,999,825)
23		TOTAL DISTRICT RATE BASE		(= ,== ,== ,		(- , , ,
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$	(1)	\$	(0)
		Marking Cook			П	
$\vdash\vdash\vdash$		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	\top			
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).

01/07/20 NTR **GOLDEN STA** Table 3-I

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

		Total Utility	
Manhina C	I	Operations	
Working C		†0.0	
	Required Minimum Bank Balances	\$0.0	
	Average Month-End Balances		
	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	\$38.7	(1)
Less:	Amounts not Supplied by Shareholders		
	Customer Deposits	\$0.0	
	Employee Withholdings	(\$4.9)	
	Sub-Total	(\$4.9)	(2)
Net Oper	rational Requirement (for allocation)	\$43.7	(1) - (2)

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

		Account 250	Account 251 Limited-Term	Account 252 Utility Plant	Account 253	Account 259 Recycled
		Utility	Utility	Acquisition	Other	Water Utility
Line	Item	Plant	Investments	Adjustments	Property	Plant
No.	(a)	(b)	(c)	(d)	(e)	(f)
1	Balance in reserves at beginning of year	35,801,301	162,134	(u)	(6)	(1)
2	Add: Credits to reserves during year	33,001,301	102,134			
3	(a) Charged to Account 503	5,860,671	_			
4	(b) Charged to Account 503	3,000,071	-			
	(c) Charged to Account 504	+				
5	(d) Charged to Account 303 (d) Charged to Account 265	-	-			
6		4 744 500	-			
7	(e) Charged to clearing accounts	1,744,568	-			
8	(f) Salvage recovered	43,374	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 7,648,613	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(632,794)	-			
13	(b) Cost of removal	-	-			
14	(c) All other debits ¹	(691,288)	_			
15	Total debits	\$ (1,324,082)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 42,125,832	\$ 162.134		\$ -	\$ -
17	Balance in receive at one or year	Ψ 12,120,002	Ψ 102,101	Ι Ψ	Ι Ψ	Ι Ψ
18	State method of determining depreciation cha	iraes		Composite Rate	<u> </u>	
19	Ctate metrod of determining depresidation one	iigoo.		Composite rate	<u> </u>	
20						
21						
22						
23	Report the depreciation claimed in your Feder	ral Incomo Tay Do	aturn for the year	Ф.	NOT AVAILABL	E BY DISTRICT
24	Report the depreciation dainled in your rede	iai ilicollie Tax ixe	cium foi the year	- φ	NOT AVAILABL	L DI DISTRICT
	4/0					
25	1/ General reclassifications and rate base adj	ustments				
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
77						

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)

		· · · · · · · · · · · · · · · · · · ·	1			Debits to	, I	_	
					Cradita ta		Calvaga and		
				Balance	Credits to Reserve	Reserves	Salvage and Cost of		Balance
						During Year			
		DEDDEOLARI E DI ANT		Beginning	During Year	Excl. Cost	Removal Net		End
Line		DEPRECIABLE PLANT		of Year	Excl. Salvage	Removal	(Dr.) or Cr.		of Year
No.	Acct.	(a)		(b)	(c)	(d)	(e)		(f)
1		I. SOURCE OF SUPPLY PLANT	_						
2	311	Structures and Improvements	+	-	-	-	-	\$	
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-	\$	
4	313	Lake, river and Other Intakes	+	-	-	-	-	_	-
5	314	Springs and Tunnels	+	-	-	-	-	\$	-
6	315	Wells	+	-	-	-	-	\$	-
7	316	Supply Mains	+	(0.10.0.10)	(0.000)	-	-	\$	(222.25
8	317	Other Source of Supply Plant	_	(816,643)	(3,609)	-	-	\$	(820,252
9		Total Source of Supply Plant	\$	(816,643)	\$ (3,609)	\$ -	-	\$	(820,252
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	1						
20	331	Structures and Improvements		-	-	-	-	\$	-
21	332	Water Treatment Equipment		-	-	-	-	\$	
22		Total Water Treatment Plant	\$	-	\$ -	\$ -	\$ -		
23			÷		•	1	1	i 	
24		IV. TRANS. AND DIST. PLANT	+					\vdash	
25	341	Structures and Improvements	+	_		_	_	\$	_
26	342	Reservoirs and Tanks	+			_	-	\$	
27	343	Transmission and Distribution Mains	+	5,793			-	\$	5,793
28	344	Fire Mains	+	0,700		_	-		0,700
29	345	Services	+				-	\$	
30	346	Meters	+		_	_	_	\$	
31	347	Meter Installations	+		_		_	\$	
32	348	Hydrants	+					\$	
33	349	Other Transmission and Distribution Plant	+		-	-	-	\$	
34	348	Total Transmission and Distribution Plant	\$	5,793	\$ -	\$ -		\$	5,793
35		TOTAL TTALISHIISSION AND DISTRIBUTION FIAIR	Ψ	3,193	Ψ -	-	Ι -	ĮΨ	3,793
		V OFNEDAL BLANT	+			1		├	
36	074	V. GENERAL PLANT	+	(4.050.400)	(050 050)	000.011		_	(4.410.4=0
37	371	Structures and Improvements	+	(1,850,130)	(256,053)	996,011	-		(1,110,172
38	372	Office Furniture and Equipment	+	(31,693,000)	(7,232,706)	198,917	- (40.074)	\$	(38,726,789
39	373	Transportation Equipment		(580,176)	(57,171)	126,826	(43,374)		(553,895
40	374	Stores Equipment	1	-	-	-	-		
41	375	Laboratory Equipment	+	(93)	- (0.00)	-	-	\$	(93
42	376	Communication Equipment		(65,518)	(366)	-	-	\$	(65,884
43	377	Power Operated Equipment	4	(84,297)	(5,316)	-	-	\$	(89,613
44	378	Tools, Shop and Garage Equipment	_	(273,071)	(3,143)	-	-	\$	(276,214
45	379	Other General Plant	1	(209,718)	-	2,328	-	\$	(207,390
46	390	Other Tangible Property		927	-	-	-	\$	927
47	391	Water Plant Purchased		(234,375)	(46,875)		-	Ψ	(281,250
48		Total General Plant	\$	(34,989,451)					(41,310,373
49		Total	\$	(35,801,301)	\$ (7,605,239)	\$ 1,324,082	\$ (43,374)	\$	(42,125,832

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SCHEDULE B-1 Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
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 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 Commericial Sales		-	- \$ -
15		602-3 Industrial Sales		-	- \$ -
16		602-4 Sales to Public Authorities		-	- \$ -
17		Sub-total Sub-total	\$	- \$	- \$ -
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales		-	- \$ -
20		603.2 Flat Rate Sales		-	- \$ -
21		Sub-total 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	428,6	622 410,426	18,196
33	612	Rent from Water Property		-	- \$ -
34	613	Interdepartmental Rents		-	- \$ -
35	614	Other Water Revenues	96,2	232 97,946	\$ (1,714)
36	615	Recycled Water Revenues	,	-	- \$ -
37		Total Other Water Revenues	\$ 524,8	854 \$ 508,372	2 \$ 16,482
38	501	Total operating revenues	\$ 524,	854 \$ 508,372	2 \$ 16,482

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

			Class		Amount Current		Amount Preceding	Net Change During Year Show Decrease
Line		Account				Year	Year	in (Parenthesis)
No.	Acct.	(a)	Α	В	С	(b)	(c)	(d)
1		I. SOURCE OF SUPPLY EXPENSE			_			
2		Operation	_	_	_			
3	701	Operation supervision and engineering	Α	В	_	-	-	\$ -
4		Operation supervision, labor and expenses			С			\$ -
5		Operation labor and expenses	Α	В		-	-	\$ -
6		Miscellaneous expenses	Α			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts	Α	В	С	-	-	\$ -
8		Maintenance						
9		Maintenance supervision and engineering	Α	В		-	-	\$ -
10	706	Maintenance of structures and facilities			С			\$ -
11	707	Maintenance of structures and improvements	Α	В		614	-	\$ 614
12	708	Maintenance of collect and impound reservoirs	Α			-	-	\$
13	708	Maintenance of source of supply facilities		В				\$ -
14	709	Maintenance of lake, river and other intakes	Α			-	-	\$ -
15	710	Maintenance of springs and tunnels	Α			-	-	\$ -
16	711	Maintenance of wells	Α			-	-	\$ -
17	712	Maintenance of supply mains	Α			-	-	\$ -
18	713	Maintenance of other source of supply plant	Α	В		-	-	\$ -
19		Total source of supply expense				\$ 614	\$ -	\$ 614
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	Α	В		-	-	\$ -
23	721	Operation supervision labor and expense			С			\$ -
24	722	Power production labor and expenses	Α			-	-	\$ -
25		Power production labor, expenses and fuel		В				\$ -
26		Fuel for power production	Α			-	-	\$ -
27		Pumping labor and expenses	Α	В		-	-	\$ -
28	725	Miscellaneous expenses	Α			-	-	\$ -
29	726	Fuel or power purchased for pumping	Α	В	С	-	-	\$ -
30		Maintenance						•
31	729	Maintenance supervision and engineering	Α	В		-	-	\$ -
32		Maintenance of structures and equipment			С			\$ -
33		Maintenance of structures and improvements	Α	В	Ė	-	-	\$ -
34		Maintenance of power production equipment	Α	В		-	-	\$ -
35		Maintenance of power pumping equipment	Α	В		-	-	\$ -
36	733	Maintenance of other pumping plant	Α	В		-	-	\$ -
37		Total pumping expenses				\$ -	\$ -	\$ -

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

Respondent should use the group of accounts applicable to its class

				Clas	ss	Amount	Amount		Net Change During Year
						Current	Preceding		ow Decrease
Line		Account				Year	Year	in	(Parenthesis)
No.	Acct.	(a)	Α	В	С	(b)	(c)		(d)
38		III. WATER TREATMENT EXPENSES				, ,	` ,		, ,
39		Operation							
40	741	Operation supervision and engineering	Α	В		-	-	\$	-
41	741	Operation supervision, labor and expenses			С			\$	-
42	742	Operation labor and expenses	Α			-	-	\$	-
43	743	Miscellaneous expenses	Α	В		-	-	\$	-
44	744	Chemicals and filtering materials	Α	В		-	91	\$	(91)
45		Maintenance							
46	746	Maintenance supervision and engineering	Α	В		-	ı	\$	-
47	746	Maintenance of structures and equipment			С			\$	-
48	747	Maintenance of structures and improvements	Α	В		-	-	\$	-
49	748	Maintenance of water treatment equipment	Α	В		-	-	\$	-
50		Total water treatment expenses				\$ -	\$ 91	\$	(91)
51		IV. TRANS. AND DIST. EXPENSES							
52		Operation							
53	751	Operation supervision and engineering	Α	В		64,469	33,165	\$	31,304
54	751	Operation supervision, labor and expenses			С			\$	-
55	752	Storage facilities expenses	Α			-	-	\$	-
56	752	Operation labor and expenses		В				\$	-
57	753	Transmission and distribution lines expenses	Α			-	ı	\$	-
58	754	Meter expenses	Α			-	-	\$	-
59	755	Customer installations expenses	Α			-	Ī	\$	-
60	756	Miscellaneous expenses	Α			6,480	4,086	\$	2,394
61		Maintenance							
62	758	Maintenance supervision and engineering	Α	В		-	-	\$	-
63		Maintenance of structures and plant			С			\$	-
64	759	Maintenance of structures and improvements	Α	В		-	-	\$	-
65	760	Maintenance of reservoirs and tanks	Α	В		-	-	\$	-
66	761	Maintenance of trans. and distribution mains	Α			-	1	\$	(1)
67	761	Maintenance of mains		В				\$	-
68	762	Maintenance of fire mains	Α			-	-	\$	-
69	763	Maintenance of services	Α			-	-	\$	-
70	763	Maintenance of other trans. and distribution plant		В				\$	-
71		Maintenance of meters	Α			-	-	\$	
72		Maintenance of hydrants	Α			-	140	\$	(140)
73	766	Maintenance of miscellaneous plant	Α			-	-	\$	-
74		Total transmission and distribution expenses				\$ 70,949	\$ 37,392	\$	33,557

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

			C	Clas	s	Amount Current	Amount Preceding	5	Net Change During Year Show Decrease
Line		Account				Year	Year		in (Parenthesis)
No.	Acct.	(a)	Α	В	С	(b)	(c)		(d)
75		V. CUSTOMER ACCOUNT EXPENSES							
76		Operation							
77	790	Transferred Customer Expenses				(3,520,177)	(4,092,433)	\$	572,256
78		Supervision	Α	В		408,320	408,036	\$	284
79	771	Superv., meter read., other customer acct expenses			С			\$	-
80	772	Meter reading expenses	Α	В		(46,012)	(54,316)	\$	8,304
81	773	Customer records and collection expenses	Α			2,993,473	3,534,469	\$	(540,996)
82	773	Customer records and accounts expenses		В				\$	-
83	774	Miscellaneous customer accounts expenses	Α			164,396	204,244	\$	(39,848)
84	775	Uncollectible accounts	Α	В	С	-	-	\$	-
85		Total customer account expenses				\$ -	\$ -	\$	-
86		VI. SALES EXPENSES							
87		Operation							
88	781	Supervision	Α	В		-	-	\$	-
89	781	Sales expenses			С			\$	-
90		Demonstrating selling expenses	Α			-	-	\$	-
91		Advertising expenses	Α			13,693	54	\$	13,639
92		Miscellaneous, jobbing and contract work	Α			-	-	\$	-
93		Merchandising, jobbing and contract work	Α			_	-	\$	_
94		Total sales expenses				\$ 13,693	\$ 54	\$	13.639
95		VII. RECYCLED WATER EXPENSES				, ,,,,,,		Ė	-,
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				(49,004,485)	(45,813,693)	\$	(3,190,792)
102		Administrative and general salaries	Α	В	С	14,232,955	14,149,516	\$	83,439
103		Office supplies and other expenses	Α	В	С	1,708,281	1,466,355	\$	241,926
104		Property insurance	Α			307,042	305.756	\$	1,286
105		Property insurance, injuries and damages		В	С	·	·	\$	-
106		Injuries and damages	Α			1,121,912	594,544	\$	527,368
107		Employees' pensions and benefits	Α	В	С	13,014,188	11,888,035	\$	1,126,153
108		Franchise requirements	Α	В	С	5,795	22,729	\$	(16,934)
109	797	Regulatory commission expenses	Α	В	С	1,109,887	673,467	\$	436,420
110		Outside services employed	Α			6,686,671	7,141,989	\$	(455,318)
111	798	Miscellaneous other general expenses		В				\$	-
112	798	Miscellaneous other general operation expenses			С			\$	-
113	799	Miscellaneous general expenses	Α			2,294,087	2,290,995	\$	3,092
114		Maintenance							
115	805	Maintenance of general plant	Α	В	С	3,079,527	2,868,126	\$	211,401
116		Total administrative and general expenses				\$ (5,444,140)	\$ (4,412,181)		(1,031,959)
117		XI. MISCELLANEOUS				. ,	,		,
118	810	Customer Surcharges				_	-	\$	-
119		Rents	Α	В	С	474,625	499,075		(24,450)
120	_	Administrative expenses transferred - Cr.	A	В	Č	(1,978,035)	(1,975,371)	_	(2,664)
121		Duplicate charges - Cr.	Α	В	C	(1,010,00)	- (1,0.0,0.1)	\$	(=,001)
122		Total miscellaneous	\vdash	Ť	Ť	\$ (1,503,410)	\$ (1,476,296)		(27,114)
		Total operating expenses	\vdash			\$ (6,862,294)			(1,011,354)

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		SCF	IED	ULE B-4			
	Account 8	507 - Ta	xes	Charged Duri	ing Year		
					DISTRIBUTION OF	TAXES CHARGED	
		Total Tax	es	(Show t	utility department where	applicable and account of	harged)
		Charge	d	Water	Nonutility	Other	Capitalized
Line	Kind of Tax	During Ye	ear	(Account 507)	(Account 521)	(Account)	(Omit Account)
No.	(a)	(b)		(c)	(d)	(e)	(f)
1	Federal corporate income taxes ("FIT")	\$	-	-			
2	CA corp franchise taxes ("CCFT")(current)	\$		-			
3	Property taxes	\$ 241	,388	241,388			
4	Other taxes (details below):	\$	-	-			
5	FIT(deferred)	\$		-			
6	Amortization of ITC (Option 1)	\$		-			
7	CCFT(deferred)	\$	-	-			
8	Payroll taxes	\$ 1,276	,159	1,276,159			
9	Franchise taxes including licenses & filing fees	\$ 8	,928	8,928			
10	Groundwater production assessments (pump taxes)	\$	-	1			
11		\$					
12		\$	-				
13		\$	-				
14	Total	\$ 1,526	,475	\$ 1,526,475	\$ -	\$ -	\$ -

SCHEDULE D-1 Sources of Supply and Water Developed FLOW IN(unit)² **STREAMS** Annual From Stream Quantities or Creek Priority Right Diversions Diverted Line Location of(Unit)² Capacity No. Diverted into* (Name) **Diversion Point** Claim Max. Min. Remarks "None" 1 2 3 4 5 WELLS Annual Pumping Quantities At Plant ¹Depth to Capacity Pumped Line(Unit)²(Unit)² No. (Name or Number) Location Number **Dimensions** Water Remarks 6 "REFER TO ATTACHED SCHEDULE" 7 8 9 10 FLOW IN Annual **TUNNELS AND SPRINGS**(Unit)² Quantities Line Used(Unit)² Designation Location Maximum Minimum Remarks No. Number 'None" 11 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 Combined Capacity Line No. Number (Gallons or Acre Feet) Remarks "REFER TO ATTACHED SCHEDULE" Collecting reservoirs Concrete 3 Earth 4 Wood 5 Distribution reservoirs 6 Concrete 7 Earth 8 Wood 9 Tanks 10 Wood 11 Metal Concrete 12 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)

Lina									I
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	1	-	-	-	-	-	-	-	-
13	Concrete	1	-	-	-	-	-	-	-	-
14	Copper	1	-	-	-	-	-	-	-	-
15	Steel	1	-	-	-	-	-	-	-	-
16	Asbestos Cement	1	-	-	-	-	-	-	-	-
17	Ductile Iron	1	-	-	-	-	-	-	-	-
18	HDPE	1	-	-	-	-	-	-	-	-
19	PVC	1	-	-	-	-	-	-	-	-
20										
21										
22	Total	•	-	ı	ı	-	-	-	-	-

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

								Othe	r Sizes	
Line								(Speci	fy Sizes)	Total
No.		12	14	16	18	20	24	22/30		All Sizes
23	Cast Iron	-	-	-	-	-	-	-		-
24	Cement Lined Steel	1	-	-	-	-	-	-		-
25	Concrete	1	-	-	-	-	-	-		-
26	Copper	1	-	-	-	-	-	-		-
27	Steel	1	-	-	-	-	-	-		-
28	Asbestos Cement	1	-	-	-	-	-	-		-
29	Ductile Iron	1	-	-	-	-	-	-		-
30	HDPE	1	-	-	-	-	-	-		-
31	PVC	1	-	-	-	-	-	-		-
32										-
33			·							-
34	Total	-	-	-	-	-	-	-	-	-

SCHEDULE D-4 Number of Active Service Connections

	Metered	- Dec 31	Flat Rate	- Dec 31
Classification	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 1/14/2021 and 1/24/2022, respectively.

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year

Si-a	Matara	Active Service
Size	Meters	Connections
5/8 x 3/4 - in	-	
3/4 - in	-	-
1 - in		•
1 1/2 - in	-	ı
2 - in	-	-
3 - in	-	ı
4 - in	-	ı
6 - in	-	ı
8 - in	-	ı
Other	-	
Total *	-	

^{*} Data run as of 1/24/2022

SCHEDULE D-6 Meter Testing Data

	Meter Testing	j Data
A.	Number of Meters Tested During Year as P in Section VI of General Order No. 103: 1. New, after being received 2. Used, before repair	rescribed -
В.	Number of Meters in Service Since Last 1. Ten years or less	: Test

Classification			Di	ring Current Ye	ar					
of Service	January	February	March	April	May	June	July	Subtot		
Residential	-	-	-	-	-	-	-			
Commercial	-	-	-	-	-	-	-			
Industrial	-	-	-	-	-	-	-			
Public authorities	-	-	-	-	-	-	-			
Irrigation	-	-	-	-	-	-	-			
Other	-	-	-	-	-	-	-			
Contract	-	-	-	-	-	-	-			
Total	-	-	-	-	-	-	-			
		During Current Year								
Classification			Di	iring Current Ye	ar			Total		
Classification of Service	August	September	October	November	ar December	Subtotal	Total	Total Prior Ye		
	August -	September -				Subtotal -	Total -			
of Service	August -	September -				Subtotal -	Total -			
of Service Residential	August -	September -				Subtotal -	Total -			
of Service Residential Commercial	August -	September				Subtotal	Total			
of Service Residential Commercial Industrial	August	September				Subtotal	Total			
of Service Residential Commercial Industrial Public authorities	August -	September				Subtotal	Total			
of Service Residential Commercial Industrial Public authorities Irrigation	August	September				Subtotal	Total			

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End of Year Balances in Selected Accounts

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

131	Materials and Supplies	\$ (17,054)
100-3	Construction Work in Progress	\$ 3,996,993
241	Advances for Construction	\$ 109,015
265	Contributions in Aid of Construction	\$ (75,954)

	DECLARATION								
(PLEA	SE VERIFY THAT ALL SCHEDULES ARE A	CCURATE AND COMPLETE BEFORE SIGNING)							
I, the under	signed Glady	rs Farrow							
	Name of District N	lanager or Equivalent (Please Print)							
of	General Off	rice District							
	Name of Dis	trict							
of	Golden State \	Water Company							
	Name	of Utility							
at	630 East Foothill Blvd	., San Dimas, CA 91773							
	Address of	District Office							
under penal	lty of perjury do declare that this report has be	en prepared by me, or under my direction, from the							
Vice	President - Finance, Treasurer and Assistant Secretary	Gladys M. Farrow Farrow Date: 2022.05.17 18:50:53 -07'00'							
	Title (Please Print)	Signature							
	909 394-3600	May 20, 2022							
	Telephone Number	Date							
	. displicito (tallibol	Baile							

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Advances for construction	18
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Depreciation and amortization reserves	7
Materials and supplies	18
Meters and services on pipe system	16
Operating expenses	10-12
Operating revenues	9
Population served	17
Rate base	6
Service connections, active	16
Signature	19
Sources of supply and water developed	14
Storage facilities	14
Taxes	13
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SCHEDULE A-1a Account 100.1 - Utility Plant in Service Balance Additions (Retirements) Other Debits Balance Line Title of Account Beg of Year During Year During Year or (Credits) End of Year (d) No. Acct (b) (c) (e) (f) (a) 1 I. INTANGIBLE PLANT 2 301 Organization - | \$ 3 302 Franchises and Consents (Schedule A-1c) \$ 4 303 Other Intangible Plant \$ Total Intangible Plant 5 \$ \$ \$ \$ 6 7 II. LANDED CAPITAL Land and Land Rights 8 306 \$ - \$ \$ \$ \$ 9 III. SOURCE OF SUPPLY PLANT 10 11 311 Structures and Improvements 1,774,372 12 312 Collecting and Impounding Reservoirs 1,774,372 \$ 13 313 Lake, River and Other Intakes \$ Springs and Tunnels 14 314 \$ 15 315 Wells 16 316 Supply Mains \$ 17 317 Other Source of Supply Plant \$ 1,774,372 \$ 1,774,372 18 Total Source of Supply Plant - \$ \$ \$ 19 IV. PUMPING PLANT 20 Structures and Improvements 21 321 \$ 22 322 Boiler Plant Equipment \$ 23 323 Other Power Production Equipment \$ 24 324 Pumping Equipment

6,981

\$

6,981 \$

- \$

25

26

27 28

29

30

31

325

331

332

Other Pumping Plant

Total Pumping Plant

Structures and Improvements

Water Treatment Equipment

Total Water Treatment Plant

V. WATER TREATMENT PLANT

\$

\$

\$ \$

\$

6,981

6,981

		Account 100	SCHEDU .1 - Utility Pla		Continued)		
			Balance	Additions	(Retirements)	Other Debits	Balance
Line		Title of Account	Beg of Year	During Year	During Year	or (Credits)	End of Year
No.	Acct	(a)	(b)	(c)	(d)	(e)	(f)
32		VI. TRANSMISSION AND DIST. PLANT			. ,	. ,	, ,
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	-	-	-	-	\$ -
35	343	Transmission and Distribution Mains	-	-	-	-	\$ -
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	-	-	-	-	\$ -
38	346	Meters	-	-	-	-	\$ -
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	-	-	-	-	\$ -
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	34,951	-	-	83,232	\$ 118,183
46	372	Office Furniture and Equipment	258,928	22,785	-	-	\$ 281,713
47	373	Transportation Equipment	247,511	-	-	(48,258)	\$ 199,253
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	-	-	-	-	\$ -
51	377	Power Operated Equipment	-	-	-	-	\$ -
52	378	Tools, Shop and Garage Equipment	107,617	(7,703)	-	-	\$ 99,914
53	379	Other General Plant	11,069	-	-	-	\$ 11,069
54		Total General Plant	\$ 660,076	\$ 15,082	\$ -	\$ 34,974	\$ 710,132
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	\$ 2,441,429	\$ 15,082	\$ -	\$ 34,974	\$ 2,491,485

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

	SCHEDULE A-1c Account 302 - Franchises and Consents								
Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)				
1	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 2/31/2021 (b)	Balance 1/1/2021 (c)		
INO.	ACCI.	RATE BASE		(D)		(C)	
		TATE SACE					
1		Utility Plant					
2		Plant in Service		717,110		667,056	
3		Construction Work in Progress		67,512		10,098	
4		General Office Prorate		-			
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$	784,623	\$	677,154	
6		Less Accumulated Depreciation	+				
7		Plant in Service		243,992		359,475	
8		General Office Prorate		_		_	
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$	243,992	\$	359,475	
10		Less Other Reserves	+				
11		Deferred Income Taxes		108,570		78,328	
12		Deferred Investment Tax Credit		-		-	
13		Other Reserves		51		51	
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$	108,621	\$	78,379	
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		(74,355)		(73,989	
21		Add Working Cash (=Line 34)					
22		Add General Office, Regions, District Office and CSA allocation		(354,983)		(162,639	
23		TOTAL DISTRICT RATE BASE		(001,000)		(102,000	
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)					
22	_	1/24 x Line 25 x Line 20					

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).

1/24 x Line 25 x Line 30

1/12 x Line 26

32

33

34

\$

\$

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

		Acco	ount 250	Account 251 Limited-Term	Account 252 Utility Plant	Account 253	Account 259
		Ι.	14:1:4			Other	Recycled Water Utility
	14		Jtility Diamet	Utility	Acquisition		
Line	ltem	'	Plant	Investments	Adjustments	Property	Plant
No.	(a)		(b)	(c)	(d)	(e)	(f)
1	Balance in reserves at beginning of year	-	627,334	36,018			
2	Add: Credits to reserves during year		07.000				
3	(a) Charged to Account 503	-	97,626	-			
4	(b) Charged to Account 504		-	-			
5	(c) Charged to Account 505	-	-	-			
6	(d) Charged to Account 265	-	45 700	-			
7	(e) Charged to clearing accounts		15,799	-			
8	(f) Salvage recovered		6,730	-			
9	(g) All other credits ¹		161,306	-			
10	Total credits	\$	281,461	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year						
12	(a) Book cost of property retired		-	-			
13	(b) Cost of removal		(1,383)	-			
14	(c) All other debits ¹		-	-			
15	Total debits	\$	(1,383)		-	-	-
16	Balance in reserve at end of year	\$	907,412	\$ 36,018	-	-	-
17							
18	State method of determining depreciation cha	arges.			Composite Rate	•	
19							
20							
21							
22							
23	Report the depreciation claimed in your Fede	ral Inco	me Tax Re	eturn for the year	- \$	NOT AVAILABL	E BY DISTRICT
24							
25	1/ General reclassifications and rate base adj	ustmen	ts				
26							
27							
28							
29							
30							
31							
32							
33							
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42							
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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)

	I	<u> </u>	T			Debits to	I	Г	
				Credit	o to	Reserves	Salvage and		
			Balance	Resei			Cost of		Balance
						During Year			End
		DEDDECIADI E DI ANT	Beginning	During Turk Co		Excl. Cost	Removal Net		
Line	٠. ا	DEPRECIABLE PLANT	of Year	Excl. Sa	•	Removal	(Dr.) or Cr.		of Year
No.	Acct.	(a)	(b)	(c)		(d)	(e)		(f)
1	044	I. SOURCE OF SUPPLY PLANT							
2	311	Structures and Improvements	(000.07	-	(70.050)	-	-	\$	(070,000)
3	312	Collecting and Impounding Reservoirs	(303,87	2) ((72,950)	-	-	\$	(376,822)
4	313	Lake, river and Other Intakes		-		-	-	_	<u> </u>
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	\$ (303,87	2) \$ ((72,950)	\$ -	\$ -	\$	(376,822)
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	(3,61	7)	(266)	-	-	\$	(3,883)
17		Total Pumping Plant	\$ (3,61	7) \$	(266)	\$ -	\$ -	\$	(3,883)
18				Ī				Ť	•
19		III. WATER TREATMENT PLANT						<u> </u>	
20	331	Structures and Improvements		-		_	-	\$	-
21	332	Water Treatment Equipment		-		-	-	\$	-
22	-002	Total Water Treatment Plant	\$	- \$	-	\$ -	\$ -		-
23			Ť	1		1	•	<u> </u>	
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	1	-		-	-		
29	345	Services		-		-	-	\$	
30	346	Meters		-		-	-	\$	
31	347	Meter Installations		-		-	-	\$	
32	348	Hydrants		-		-	-	\$	
33	349	Other Transmission and Distribution Plant		-		-		\$	<u>-</u>
34	349	Total Transmission and Distribution Plant		- \$		\$ -	- \$ -		
		Total Transmission and Distribution Flant	φ	<u>- φ</u>		Ψ -	-	Ψ	
35		V OFNERAL BLANT						├	
36	074	V. GENERAL PLANT	(4.1.00	-	(00=)	(400.040)			(404.60=)
37	371	Structures and Improvements	(11,28		(687)	(120,013)	-	_	(131,987)
38	372	Office Furniture and Equipment	(136,50		(15,077)	- (44.0==)	1,383	\$	(150,202)
39	373	Transportation Equipment	(111,03	8) ((15,799)	(41,293)	(6,730)		(174,860)
40	374	Stores Equipment		-	-	-	-	\$	-
41	375	Laboratory Equipment	(15		-	-	-	\$	(155)
42	376	Communication Equipment		-	-	-	-	\$	-
43	377	Power Operated Equipment		-	-	-	-	\$	-
44	378	Tools, Shop and Garage Equipment	(55,64		(7,778)	-	-	\$	(63,423)
45	379	Other General Plant	(5,21		(868)	-	-	\$	(6,080)
46	390	Other Tangible Property		-	-	-	-	\$	-
47	391	Water Plant Purchased		-	-	-	-	\$	-
48		Total General Plant	\$ (319,84		(40,209)				(526,707)
49	Т	Total	\$ (627,33	4) \$ (1	13,425)	\$ (161,306)	\$ (5,347)	\$	(907,412)

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 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 Commericial Sales	-	-	\$ -
15		602-3 Industrial Sales	-	-	\$ -
16		602-4 Sales to Public Authorities	-	-	\$ -
17		Sub-total Sub-total	\$ -	-	\$ -
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	-	-	\$ -
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total 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	\$ -	-	\$ -

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

			Class		Current		Amount Preceding	Net Change During Year Show Decrease	
Line		Account				Year	Year	in	(Parenthesis)
No.	Acct.	(a)	Α	В	С	(b)	(c)		(d)
1		I. SOURCE OF SUPPLY EXPENSE		_	_				
2	704	Operation	_	Ļ	_	05.000	40.055	Φ.	45 404
3	701	Operation supervision and engineering	Α	В	<u> </u>	35,336	19,855	\$	15,481
4	701	Operation supervision, labor and expenses	_	Ļ	С			\$	
5		Operation labor and expenses	Α	В		-	-	\$	-
6		Miscellaneous expenses	Α	Ļ	<u> </u>	-	-	\$	-
7	704	Purchased water including MCBA/supply cost balancing accounts	Α	В	С	-	-	\$	-
8	700	Maintenance		Ļ	_	0.000	0.700		100
9		Maintenance supervision and engineering	Α	В	<u> </u>	2,869	2,700	\$	169
10		Maintenance of structures and facilities	L.	Ļ	С			\$	-
11		Maintenance of structures and improvements	Α	В		-	-	\$	<u>-</u>
12		Maintenance of collect and impound reservoirs	Α	Ļ		-	-	\$	<u>-</u>
13		Maintenance of source of supply facilities	L	В				\$	-
14		Maintenance of lake, river and other intakes	Α		_	-	-	\$	
15		Maintenance of springs and tunnels	Α		_	-	-	\$	-
16		Maintenance of wells	Α		_	-	-	\$	
17		Maintenance of supply mains	Α			-	-	\$	-
18	713	Maintenance of other source of supply plant	Α	В		-	-	\$	
19		Total source of supply expense		_	_	\$ 38,205	\$ 22,555	\$	15,650
20		II. PUMPING EXPENSES							
21		Operation							
22	721	Operation supervision and engineering	Α	В		12,115	10,635	\$	1,480
23	721	Operation supervision labor and expense			С			\$	
24		Power production labor and expenses	Α			-	-	\$	-
25	722	Power production labor, expenses and fuel		В				\$	_
26		Fuel for power production	Α			-	-	\$	-
27		Pumping labor and expenses	Α	В		-	-	\$	-
28		Miscellaneous expenses	Α			-	147	\$	(147
29	726	Fuel or power purchased for pumping	Α	В	С	-	-	\$	-
30		Maintenance							
31		Maintenance supervision and engineering	Α	В		-	-	\$	-
32	729	Maintenance of structures and equipment			С			\$	-
33	730	Maintenance of structures and improvements	Α	В		-	-	\$	-
34	731	Maintenance of power production equipment	Α	В		-	-	\$	-
35	732	Maintenance of power pumping equipment	Α	В		116	-	\$	116
36	733	Maintenance of other pumping plant	Α	В		-	-	\$	-
37		Total pumping expenses				\$ 12,231	\$ 10,782	\$	1,449

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

Respondent should use the group of accounts applicable to its class

		<u> </u>						N	et Change
			ہ ا	Clas		Amount	Amount		uring Year
			`	Jias	00	Current			w Decrease
Line		Account		Ι	<u> </u>	Year			Parenthesis)
No.	Acct.	(a)	A	В	c	(b)	(c)	""	(d)
38	Acci.	III. WATER TREATMENT EXPENSES	_	Ь		(b)	(6)		(u)
39		Operation Operation							
40	741	Operation Supervision and engineering	A	В		11,129	9,363	\$	1,766
41	741	Operation supervision, labor and expenses	屵	۲	С	11,123	3,303	\$	1,700
42		Operation labor and expenses	A	\vdash	۲	801	566	\$	235
43	743	Miscellaneous expenses	A	В		176	461	\$	(285)
44	744	Chemicals and filtering materials	A	В		170	401	\$	(200
45	744	Maintenance	屵	Ь		-		φ	
46	746	Maintenance Supervision and engineering	A	В		24,905	23,960	\$	945
47		Maintenance of structures and equipment	屵	۲	С	24,303	20,300	\$	3-10
48	747	Maintenance of structures and improvements	Α	В	۲	_	_	\$	
49		Maintenance of water treatment equipment	A	В		_	128	\$	(128)
50	740	Total water treatment expenses	┝	15		\$ 37,011	\$ 34,478	\$	2,533
51		IV. TRANS. AND DIST. EXPENSES		┢		Ψ 07,011	Ψ 04,470	ΙΨ	2,000
52		Operation							
53	751	Operation supervision and engineering	A	В		7,697	10,747	\$	(3,050)
54	751	Operation supervision, labor and expenses	Ė	┢	С	1,001	,	\$	-
55	752	Storage facilities expenses	Α		Ť	_	_	\$	-
56	752	Operation labor and expenses		В				\$	_
57	753	Transmission and distribution lines expenses	A			-	_	\$	-
58	754	Meter expenses	Α			-	_	\$	_
59	755	Customer installations expenses	Α			-	_	\$	_
60	756	Miscellaneous expenses	Α			-	-	\$	-
61		Maintenance							
62	758	Maintenance supervision and engineering	Α	В		-	-	\$	-
63	758	Maintenance of structures and plant			С			\$	-
64	759	Maintenance of structures and improvements	Α	В		-	-	\$	-
65	760	Maintenance of reservoirs and tanks	Α	В		-	-	\$	-
66	761	Maintenance of trans. and distribution mains	Α			-	-	\$	-
67	761	Maintenance of mains		В				\$	_
68	762	Maintenance of fire mains	Α			-	_	\$	_
69	763	Maintenance of services	Α			-	_	\$	_
70	763	Maintenance of other trans. and distribution plant		В				\$	-
71	764	Maintenance of meters	Α			-	-	\$	-
72	765	Maintenance of hydrants	Α			-	_	\$	-
73	766	Maintenance of miscellaneous plant	Α			-	_	\$	-
74		Total transmission and distribution expenses				\$ 7,697	\$ 10,747	\$	(3,050)

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

			_	. .					Net Change	
				Clas	s	Amount	Amount		During Year	
						Current	Preceding		Show Decrease	
Line		Account				Year	Year		in (Parenthesis)	
No.	Acct.	(a)	Α	В	С	(b)	(c)		(d)	
75		V. CUSTOMER ACCOUNT EXPENSES								
76		Operation								
77	790	Transferred Customer Expenses				(296)	(166)	\$	(130	
78	771	Supervision	Α	В		-	-	\$	-	
79	771	Superv., meter read., other customer acct expenses			С			\$		
80	772	Meter reading expenses	Α	В		296	96	\$	200	
81	773	Customer records and collection expenses	Α			-	50	\$	(50	
82	773	Customer records and accounts expenses		В				\$	-	
83	774	Miscellaneous customer accounts expenses	Α				20	\$	(20	
84	775	Uncollectible accounts	Α	В	С	-	-	\$	-	
85		Total customer account expenses				\$ -	\$ -	\$	-	
86		VI. SALES EXPENSES								
87		Operation								
88	781	Supervision	Α	В		_	_	\$	-	
89	781	Sales expenses			С			\$	-	
90	782	Demonstrating selling expenses	Α		_	-	662	\$	(662	
91		Advertising expenses	Α			_	65	\$	(65	
92	784	Miscellaneous, jobbing and contract work	Α			_	-	\$	- (00	
93	785	Merchandising, jobbing and contract work	Α			-	-	\$	_	
94	700	Total sales expenses				\$ -	\$ 727	\$	(727	
95		VII. RECYCLED WATER EXPENSES				Ψ	Ψ 121	Ψ	(121)	
96		Operation and Maintenance								
97	786	Recycled water operation and maint. expenses						\$	_	
98	700	Total recycled water expenses				\$ -	\$ -	\$		
99		VIII. ADMIN. AND GENERAL EXPENSES				Ψ	Ψ	•		
100		Operation								
101	790	Allocation of A&G Expenses				(1,740,332)	(1,444,688)	\$	(295,644)	
102	791	Administrative and general salaries	Α	В	С	940,004	764,110	\$	175,894	
103	792	Office supplies and other expenses	A	В	č	41,924	59,092	\$	(17,168	
104	793	Property insurance	A	۳	ŏ	71,527	55,052	\$	(17,100	
105	793	Property insurance, injuries and damages		В	С			\$		
106		Injuries and damages	Α	۳	$\stackrel{\smile}{-}$	112,038	80,063	\$	31,975	
107	795	Employees' pensions and benefits	A	В	С	396,118	322,837	\$	73,281	
107	796	Franchise requirements	A	В		789	1,605	\$	(816)	
109	797			В	С	709	1,000	\$	(010)	
110	797	Regulatory commission expenses	A	₽	U	8,778	11,151	\$	(2.272	
		Outside services employed	А	Р		0,178	11,131		(2,373)	
111	798	Miscellaneous other general expenses		В				\$	-	
112		Miscellaneous other general operation expenses	_		С	E 074	F F 4 4		-	
113	799	Miscellaneous general expenses	Α			5,871	5,511	\$	360	
114	005	Maintenance	_	<u> </u>			4.070	Φ.	(4.070)	
115	805	Maintenance of general plant	Α	В	C	- (004 040)	1,073	\$	(1,073)	
116		Total administrative and general expenses				\$ (234,810)	\$ (199,246)	\$	(35,564)	
117		XI. MISCELLANEOUS								
118	810	Customer Surcharges				-	-	\$	-	
119		Rents	Α	В	С	41,569	37,729	\$	3,840	
120	812	Administrative expenses transferred - Cr.	Α	В	С	-	-	\$	-	
121	813	Duplicate charges - Cr.	Α	В	С	-	-	\$	-	
122		Total miscellaneous				\$ 41,569	\$ 37,729	\$	3,840	
123		Total operating expenses				\$ (98,097)	\$ (82,228)	¢	(15,869)	

	SCHEDULE B-4										
Account 507 - Taxes Charged During Year											
			DISTRIBUTION OF TAXES CHARGED								
		Total Taxes	(Show	utility department where	applicable and account of	charged)					
		Charged	Water	Nonutility	Other	Capitalized					
Line	Kind of Tax	During Year	(Account 507)	(Account 521)	(Account)	(Omit Account)					
No.	(a)	(b)	(c)	(d)	(e)	(f)					
1	Federal corporate income taxes ("FIT")	\$ -	-								
2	CA corp franchise taxes ("CCFT")(current)	\$ -	-								
3	Property taxes	\$ 985	985								
4	Other taxes (details below):	\$ -	-								
5	FIT(deferred)	\$ -	-								
6	Amortization of ITC (Option 1)	\$ -	-								
7	CCFT(deferred)	\$ -	-								
8	Payroll taxes	\$ 72,437	72,437								
9	Franchise taxes including licenses & filing fees	\$ -	-								
10	Groundwater production assessments (pump taxes)	\$ -	-								
11		\$ -									
12		\$ -									
13		\$ -									
14	Total	\$ 73,422	\$ 73,422	\$ -	\$ -	\$ -					

SCHEDULE A-1a Account 100.1 - Utility Plant in Service Balance Additions (Retirements) Other Debits Balance

Line		Title of Account	В	eg of Year	Dur	ing Year	During Year	or (Credits)	1	End of Year
No.	Acct	(a)		(b)		(c)	(d)	(e)		(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		-		-	ı	1	\$	-
12	312	Collecting and Impounding Reservoirs		1,099,450		-	(12,965)	ı	\$	1,086,485
13	313	Lake, River and Other Intakes		-		-	•	-	\$	-
14	314	Springs and Tunnels		-		-	•	1	\$	-
15	315	Wells		-		-	ı	ı	\$	-
16	316	Supply Mains		-		-	ı	1	\$	-
17	317	Other Source of Supply Plant		-		-	ı	•	\$	-
18		Total Source of Supply Plant	\$	1,099,450	\$	-	\$ (12,965)	\$ -	\$	1,086,485
19										
20		IV. PUMPING PLANT								
21	321	Structures and Improvements		21,233		-	ı	1	\$	21,233
22	322	Boiler Plant Equipment		-		-	ı	1	\$	-
23	323	Other Power Production Equipment		-		-	•	-	\$	-
24	324	Pumping Equipment		-		-	-	-	\$	-
25	325	Other Pumping Plant		-		-	ı	1	\$	-
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)										
			Balance	Additions	(Retirements)	Other Debits	Balance				
Line		Title of Account	Beg of Year	During Year	During Year	or (Credits)	End of Year				
No.	Acct	(a)	(b)	(c)	(d)	(e)	(f)				
32	i	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	-	597,228	-	453,983	\$ 1,051,211				
42		Total Transmission and Distribution Plant	\$ -	\$ 597,228	\$ -	\$ 453,983	\$ 1,051,211				
43											
44		VII. GENERAL PLANT									
45	371	Structures and Improvements	577,782	3,824	(1,500)	-	\$ 580,106				
46	372	Office Furniture and Equipment	1,142,970	5,462	(500)	16,621	\$ 1,164,553				
47	373	Transportation Equipment	4,074,608	386,814	(318,106)	-	\$ 4,143,316				
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	-	-	-	\$ 427,022				
52	378	Tools, Shop and Garage Equipment	614,555	41,375	(19,328)	-	\$ 636,602				
53	379	Other General Plant	260,181	-	-	-	\$ 260,181				
54		Total General Plant	\$ 7,105,762	\$ 437,475	\$ (339,434)	\$ 16,621	\$ 7,220,424				
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	\$ 11,181,833	\$ 1,034,703	\$ (352,399)	\$ 470,604	\$ 12,334,741				

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

	SCHEDULE A-1c Account 302 - Franchises and Consents								
Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)				
1	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 Balance Balance Line Title of Account 12/31/2021 1/1/2021 No. Acct. (b) (a) (c) **RATE BASE** Utility Plant 1 2 Plant in Service 11,248,257 10,082,384 3 Construction Work in Progress (15,358)19,216 General Office Prorate 4 Total Gross Plant (=Line 2 + Line 3 + Line 4) 11,232,899 10,101,600 5 6 Less Accumulated Depreciation 4,995,773 4,887,199 7 Plant in Service General Office Prorate 8 9 Total Accumulated Depreciation (=Line 7 + Line 8) 4,995,773 4,887,199 10 Less Other Reserves 11 **Deferred Income Taxes** 930,992 819,411 12 Deferred Investment Tax Credit 13 Other Reserves (2,548)(2,548)14 Total Other Reserves (=Line 11 + Line 12 + Line 13) 928.445 \$ 816,863 15 Less Adjustments 16 Contributions in Aid of Construction 14,331 14,975 Advances for Construction 3,824 17 3,824 18 19 Total Adjustments (=Line 16 + Line 17 + Line 18) \$ 18,156 \$ 18,799 20 Add Materials and Supplies (27,978)(27,976)Add Working Cash (=Line 34) 21 22 Add General Office, Regions, District Office and CSA allocation (5,262,548) (4,350,763) 23 24 TOTAL DISTRICT RATE BASE (=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

		Ac	count 250	Limit	ount 251 ed-Term	Account 252 Utility Plant	Account 253	Account 259 Recycled		
			Utility	l	Jtility	Acquisition	Other	Water Utility		
Line	Item		Plant		stments	Adjustments	Property	Plant		
No.	(a)		(b)		(c)	(d)	(e)	(f)		
1	Balance in reserves at beginning of year		3,359,335	1	,818,934	, ,	,	· · · · ·		
2	Add: Credits to reserves during year				,,					
3	(a) Charged to Account 503		188,003		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		130,254		-					
8	(f) Salvage recovered		34,208		-					
9	(g) All other credits ¹				_					
10	Total credits	\$	353,109	\$	23,503	\$ -	\$ -	\$ -		
11	Deduct: Debits to reserves during year	—	200,.00	Ť		<u> </u>	<u> </u>	<u> </u>		
12	(a) Book cost of property retired		(339,434)		_					
13	(b) Cost of removal		(366)		_					
14	(c) All other debits ¹		(141,063)		-					
15	Total debits	\$	(480,863)		-	\$ -	\$ -	\$ -		
16	Balance in reserve at end of year	\$	3,231,581		,842,437	\$ -	\$ -	\$ -		
17	Balance in reserve at end of year	ļΨ	3,231,301	Ψ	,042,437	- Ι				
18	State method of determining depreciation ch	arges				Composite Rate				
19	State method of determining depreciation of	arges.				Composite Nate				
20										
21										
22										
23	Report the depreciation claimed in your Fede	eral Inc	nme Tay Re	eturn fo	r the vear	- \$	NOT AVAILABL	F BY DISTRICT		
24										
	1/ Conoral real assistantians and rate has a se	liuotma	nto		a are year	Ψ	NOT AVAILABL	E BY DISTRICT		
25	1/ General reclassifications and rate base ac	djustme	ents		ir the year	Ψ	NOT AVAILABL	E BY DISTRICT		
25 26	1/ General reclassifications and rate base ac	djustme	ents		in the year		NOT AVAILABL	E BY DISTRICT		
25 26 27	1/ General reclassifications and rate base ac	djustme	ents		water your		NOTAVAILABL	E BT DISTRICT		
25 26 27 28	1/ General reclassifications and rate base ad	djustme	ents				NOT AVAILABLE	E BY DISTRICT		
25 26 27 28 29	1/ General reclassifications and rate base ac	djustme	ents			•	NOT AVAILABLE	E BY DISTRICT		
25 26 27 28 29 30	1/ General reclassifications and rate base ac	djustme	ents		, and you	•	NOT AVAILABLE	E BY DISTRICT		
25 26 27 28 29 30 31	1/ General reclassifications and rate base ac	djustme	ents		, are you	•	NOT AVAILABLE	E BY DISTRICT		
25 26 27 28 29 30 31 32	1/ General reclassifications and rate base ac	ljustme	ents		, are you	•	NOT AVAILABLE	E BY DISTRICT		
25 26 27 28 29 30 31 32 33	1/ General reclassifications and rate base ac	ljustme	ents		, are year	•	NOT AVAILABLE	E BY DISTRICT		
25 26 27 28 29 30 31 32 33 34	1/ General reclassifications and rate base ac	ljustme	ents		, are year	•	NOT AVAILABLE	E BY DISTRICT		
25 26 27 28 29 30 31 32 33 34 35	1/ General reclassifications and rate base ac	djustme	ents		, are you	•	NOT AVAILABLE	E BY DISTRICT		
25 26 27 28 29 30 31 32 33 34 35 36	1/ General reclassifications and rate base ac	ljustme	ents		, are you	•	NOT AVAILABLE	E DI DISTRICT		
25 26 27 28 29 30 31 32 33 34 35 36	1/ General reclassifications and rate base ac	djustme	ents		, are you	•	NOT AVAILABLE	E BY DISTRICT		
25 26 27 28 29 30 31 32 33 34 35 36 37	1/ General reclassifications and rate base ac	djustme	ents		, are you	•	NOT AVAILABLE	E BY DISTRICT		
25 26 27 28 29 30 31 32 33 34 35 36 37 38	1/ General reclassifications and rate base ac	djustme	ents		, are you	•	NOT AVAILABLE	E DI DISTRICI		
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	1/ General reclassifications and rate base ac	djustme	ents		, are year		NOT AVAILABLE	E DI DISTRICI		
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	1/ General reclassifications and rate base ac	djustme	ents		, are year		NOT AVAILABLE	E BY DISTRICT		
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	1/ General reclassifications and rate base ac	djustme	ents		, are year		NOT AVAILABLE	E BY DISTRICT		
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	1/ General reclassifications and rate base ac	djustme	ents		, are you		NOT AVAILABLE	E BT DISTRICT		

SCHEDULE A-5a

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

		•				• •	•		
						Debits to			
					Credits to	Reserves	Salvage and		
				Balance	Reserve	During Year	Cost of		Balance
				Beginning	During Year	Excl. Cost	Removal Net		End
Line		DEPRECIABLE PLANT		of Year	Excl. Salvage	Removal	(Dr.) or Cr.		of Year
No.	Acct.	(a)		(b)	(c)	(d)	(e)		(f)
1		I. SOURCE OF SUPPLY PLANT							
2	311	Structures and Improvements		-	-	-	-	\$	-
3	312	Collecting and Impounding Reservoirs		(290,385)	(69,301)	-	-		(359,686)
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		(200,005)	- (00.004)	-	-	\$	(050,000)
9		Total Source of Supply Plant	\$	(290,385)	\$ (69,301)	\$ -	\$ -	\$	(359,686)
10			_					_	
11		II. PUMPING PLANT							
12	321	Structures and Improvements	-	(6,945)	(529)	-	-	,	(7,474)
13	322	Boiler Plant Equipment	_	-	-	-	-		-
14	323	Other Power Production Equipment	+	- (4.000)	-	-	-	\$	- (4.000)
15	324	Pumping Equipment	-	(4,892)	-	-	-	-	(4,892)
16	325	Other Pumping Plant	Φ.	(44.007)	- (500)	-	-		(40,000)
17		Total Pumping Plant	\$	(11,837)	\$ (529)	\$ -	\$ -	\$	(12,366)
18			-						
19	201	III. WATER TREATMENT PLANT	+	(0.050)	(0.1.1)				(0.470)
20	331	Structures and Improvements	+	(3,259)	(214)	-	-		(3,473)
21	332	Water Treatment Equipment	Φ.	23,246	(505)	-	-	\$	22,741
22		Total Water Treatment Plant	\$	19,987	\$ (719)	\$ -	-	\$	19,268
23			_						
24		IV. TRANS. AND DIST. PLANT	-						
25	341	Structures and Improvements	+		-	-	-	-	-
26	342	Reservoirs and Tanks	-	- (004)	-	-	-		(00.4)
27	343	Transmission and Distribution Mains	+	(684)	-	-		\$	(684)
28 29	344 345	Fire Mains Services	+	-	-	-	-	\$	-
30	346	Meters	+	(25,150)	-	-	-	\$	(25,150)
31	347	Meter Installations	+	(25, 150)	-	-	-	\$	(23,130)
32	348	Hydrants	+	187	-	-	-	\$	187
33	349	Other Transmission and Distribution Plant	+	107	(11,090)	140,255	-	_	129,165
34	343	Total Transmission and Distribution Plant	\$	(25,647)					103,518
35		Total Transmission and Distribution Flam	—	(20,011)	(11,000)	Ψ 110,200	Ψ	ΙΨ	100,010
36		V. GENERAL PLANT	+						
37	371	Structures and Improvements	+	(103,538)	(9,206)	1,500	198	\$	(111,046)
38	372	Office Furniture and Equipment	+	(868,095)	(47,908)	1,308	(332)		(915,027)
39	373	Transportation Equipment	+	(1,691,368)	(130,254)	318,106	(33,708)		(1,537,224)
40	374	Stores Equipment	+	(1,001,000)	(100,204)	010,100	(00,700)		(1,007,224)
41	375	Laboratory Equipment	+	(112)	(56)	_	-	\$	(168)
42	376	Communication Equipment	+	10,987	(47)	-	-	\$	10,940
43	377	Power Operated Equipment	t	(206,196)	(2,690)	-	-	\$	(208,886)
44	378	Tools, Shop and Garage Equipment	t	(188,625)	(29,903)	19,328	_	_	(199,200)
45	379	Other General Plant	+	(41,468)	(17,198)	.5,020	-		(58,666)
46	390	Other Tangible Property	T	-	(11,100)	-	-	\$	(55,566)
47	391	Water Plant Purchased	†	36,962	_	-	_	\$	36,962
48		Total General Plant	\$	(3,051,453)	\$ (237,262)	\$ 340,242	\$ (33,842)	\$	(2,982,315)
49		Total	\$	(3,359,335)	\$ (318,901)				(3,231,581)
			_	, , , , , , , ,					

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 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 Commericial Sales	-	-	\$ -
15		602-3 Industrial Sales	-	-	\$ -
16		602-4 Sales to Public Authorities	-	-	\$ -
17		Sub-total Sub-total	\$ -	\$ -	\$ -
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	-	-	\$ -
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total 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)	\$ 851,974
28		Sub-total	\$ 425,987	\$ (425,987)	\$ 851,974
29		Total Water Service Revenues	\$ 425,987	\$ (425,987)	\$ 851,974
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges	-	1	\$ -
32	611	Miscellaneous Service Revenues	-	1	\$ -
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	(68,711)	(72,481)	
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ (68,711)	\$ (72,481)	\$ 3,770
38	501	Total operating revenues	\$ 357,276	\$ (498,468)	\$ 855,744

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

			C	Clas	ss	Amount Current	Amount Preceding	D	et Change uring Year w Decrease
Line		Account				Year	Year	in (Parenthesis)
No.	Acct.	(a)	Α	В	С	(b)	(c)		(d)
1		I. SOURCE OF SUPPLY EXPENSE							
2		Operation							
3	701	Operation supervision and engineering	Α	В		39,455	38,164	\$	1,291
4	701	Operation supervision, labor and expenses			С			\$	-
5		Operation labor and expenses	Α	В		-	ı	\$	-
6	703	Miscellaneous expenses	Α			82	-	\$	82
7	704	Purchased water including MCBA/supply cost balancing accounts	Α	В	С	-	-	\$	-
8		Maintenance							
9	706	Maintenance supervision and engineering	Α	В		-	4,180	\$	(4,180)
10	706	Maintenance of structures and facilities			С			\$	
11	707	Maintenance of structures and improvements	Α	В		-	-	\$	-
12	708	Maintenance of collect and impound reservoirs	Α			-	-	\$	-
13	708	Maintenance of source of supply facilities		В				\$	-
14	709	Maintenance of lake, river and other intakes	Α			-	-	\$	-
15		Maintenance of springs and tunnels	Α			-	-	\$	-
16		Maintenance of wells	Α		\vdash	_	_	\$	_
17		Maintenance of supply mains	Α			_	-	\$	_
18		Maintenance of other source of supply plant	Α	В	\vdash	-	_	\$	_
19		Total source of supply expense				\$ 39,537	\$ 42,344	\$	(2,807)
20		II. PUMPING EXPENSES			\vdash		,		
21		Operation			\vdash				
22	721	Operation supervision and engineering	Α	В	\vdash	34.169	33.024	\$	1.145
23		Operation supervision labor and expense	Ė	_	С	0.,.00	00,02	\$	
24		Power production labor and expenses	Α		Ť	_	-	\$	-
25		Power production labor, expenses and fuel		В	\vdash			\$	_
26		Fuel for power production	Α	_	\vdash	_	-	\$	_
27		Pumping labor and expenses	Α	В		103.047	82.021	\$	21,026
28		Miscellaneous expenses	Α	Ť		45.740	51,498	\$	(5,758)
29		Fuel or power purchased for pumping	Α	В	С	.0,		\$	(0,100)
30	720	Maintenance	,,	_	١Ť			Ψ	
31	729	Maintenance supervision and engineering	Α	В	\vdash	_	_	\$	
32		Maintenance of structures and equipment	<u> </u>	۳	С	_		\$	
33		Maintenance of structures and improvements	Α	В	⊢	142		\$	142
34		Maintenance of power production equipment	Α	В	\vdash	- 172		\$	172
35		Maintenance of power production equipment	A	В	\vdash	22.984	32.117	\$	(9,133)
36		Maintenance of other pumping plant	A	В	\vdash			\$	(0,100)
37	700	Total pumping expenses	/\	۳	\vdash	\$ 206,082	\$ 198,660	\$	7,422

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

Respondent should use the group of accounts applicable to its class

	1	T	_			ı	ı		
			_ ا				l		et Change
				Clas	SS	Amount	Amount		uring Year
				_	_	Current	Preceding		w Decrease
Line	l	Account	١.	l _	_	Year	Year	in	(Parenthesis)
No.	Acct.	(a)	Α	В	С	(b)	(c)		(d)
38		III. WATER TREATMENT EXPENSES							
39		Operation	_	_				_	
40	741	Operation supervision and engineering	Α	В	Ļ	34,169	33,024	\$	1,145
41	741	Operation supervision, labor and expenses	L		С			\$	-
42		Operation labor and expenses	Α			26,607	29,284	\$	(2,677
43	743	Miscellaneous expenses	Α	В		11,864	3,188	\$	8,676
44	744	Chemicals and filtering materials	Α	В		4,485	6,111	\$	(1,626
45		Maintenance							
46	746	Maintenance supervision and engineering	Α	В		-	-	\$	
47		Maintenance of structures and equipment			С			\$	-
48	747	Maintenance of structures and improvements	Α	В		-	44	\$	(44
49	748	Maintenance of water treatment equipment	Α	В		11,672	7,586	\$	4,086
50		Total water treatment expenses				\$ 88,797	\$ 79,237	\$	9,560
51		IV. TRANS. AND DIST. EXPENSES							
52		Operation							
53	751	Operation supervision and engineering	Α	В		51,930	104,417	\$	(52,487
54	751	Operation supervision, labor and expenses			С			\$	-
55	752	Storage facilities expenses	Α			-	39	\$	(39
56	752	Operation labor and expenses		В				\$	-
57	753	Transmission and distribution lines expenses	Α			-	-	\$	-
58	754	Meter expenses	Α			-	-	\$	-
59	755	Customer installations expenses	Α			-	-	\$	-
60	756	Miscellaneous expenses	Α			7,397	7,651	\$	(254)
61		Maintenance							
62	758	Maintenance supervision and engineering	Α	В		-	-	\$	-
63	758	Maintenance of structures and plant			С			\$	-
64	759	Maintenance of structures and improvements	Α	В		-	-	\$	-
65	760	Maintenance of reservoirs and tanks	Α	В		-	-	\$	-
66	761	Maintenance of trans. and distribution mains	Α			-	-	\$	-
67	761	Maintenance of mains		В				\$	-
68	762	Maintenance of fire mains	Α			-	-	\$	-
69	763	Maintenance of services	Α			-	-	\$	-
70	763	Maintenance of other trans. and distribution plant		В				\$	-
71		Maintenance of meters	Α			-	-	\$	_
72		Maintenance of hydrants	A			-	259	\$	(259
73	766	Maintenance of miscellaneous plant	À			-		\$	-
74		Total transmission and distribution expenses	Ė			\$ 59,327	\$ 112,366	\$	(53,039

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

			C	Clas	s	Amount Current	Amount Preceding	Net Change During Year Show Decrease
Line		Account				Year	Year	in (Parenthesis)
No.	Acct.	(a)	Α	В	С	(b)	(c)	(d)
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses				(986)	(17,126)	\$ 16,140
78	771	Supervision	Α	В		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			С			\$ -
80	772	Meter reading expenses	Α	В		986	16,498	\$ (15,512)
81	773	Customer records and collection expenses	Α			-	628	\$ (628)
82	773	Customer records and accounts expenses		В				\$ -
83	774	Miscellaneous customer accounts expenses	Α			-		\$ -
84	775	Uncollectible accounts	Α	В	С	-	-	\$ -
85		Total customer account expenses				\$ -	\$ -	\$ -
86		VI. SALES EXPENSES				*	*	*
87		Operation Operation						
88	781	Supervision	Α	В		_	_	\$ -
89	781	Sales expenses	\vdash	_	С			\$ -
90	782	Demonstrating selling expenses	Α		ŏ	817,130	212,450	\$ 604,680
91		Advertising expenses	A			5,102	(92)	\$ 5,194
92		Miscellaneous, jobbing and contract work	A			3,102	(92)	\$ 3,194
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94	703	Total sales expenses	\vdash			\$ 822,232	\$ 212,358	\$ 609,874
95		VII. RECYCLED WATER EXPENSES				Φ 022,232	φ 212,330	Φ 009,074
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses						¢
98	700	Total recycled water expenses				\$ -	\$ -	\$ - \$ -
99		VIII. ADMIN. AND GENERAL EXPENSES				φ -	φ -	φ -
100		Operation						
101	790	Allocation of A&G Expenses				(3,894,779)	(4,173,126)	\$ 278,347
102	791	Administrative and general salaries	Α	В	С	1,297,631	1,288,225	\$ 9,406
102	791	Office supplies and other expenses	A	В	C	374,026	356,425	\$ 17,601
103	793	Property insurance	A	_	$\overline{}$	374,020	330,423	\$ 17,001
104		Property insurance, injuries and damages	А	В	С	-	-	\$ -
105	793		Α	Ь		191,484	160,106	\$ 31,378
107	795	Injuries and damages Employees' pensions and benefits	A	В	_	625,931	646,009	
107		Franchise requirements	A	ВВ	С	421	1,497	\$ (20,078)
100			-	В	C	421	1,497	\$ (1,076) \$ -
110	797 798	Regulatory commission expenses Outside services employed	A	В	U	39,767	66,065	*
			А	_		39,767	00,000	. , ,
111		Miscellaneous other general expenses	\vdash	В				\$ - \$ -
112		Miscellaneous other general operation expenses	\vdash		С	47.500	40 505	*
113	799	Miscellaneous general expenses	Α			17,563	18,585	\$ (1,022)
114	005	Maintenance		<u> </u>			40	Φ 44
115	805	Maintenance of general plant	Α	В	Ü	56	42	\$ 14
116		Total administrative and general expenses				\$ (1,347,900)	\$ (1,636,172)	\$ 288,272
117		XI. MISCELLANEOUS	Щ					
118	810	Customer Surcharges	Ļ	Ļ		-	-	\$ -
119		Rents	Α	В	С	182,921	179,584	\$ 3,337
120		Administrative expenses transferred - Cr.	Α	В	С	-	-	\$ -
121	813	Duplicate charges - Cr.	Α	В	С	-	-	\$ -
122		Total miscellaneous				\$ 182,921	\$ 179,584	\$ 3,337
123		Total operating expenses				\$ 50,996	\$ (811,623)	\$ 862,619

				ULE B-4					
	Account !	507 -	Taxes	Charged Duri	ing Year				
				DISTRIBUTION OF TAXES CHARGED					
		To	tal Taxes	(Show utility department where applicable and account charged)					
		_ c	harged	Water	Nonutility	Other	Capitalized		
Line	Kind of Tax	Du	ring Year	(Account 507)	(Account 521)	(Account)	(Omit Account)		
No.	(a)		(b)	(c)	(d)	(e)	(f)		
1	Federal corporate income taxes ("FIT")	\$	-	-					
2	CA corp franchise taxes ("CCFT")(current)	\$	-	-					
3	Property taxes	\$	19,147	19,147					
4	Other taxes (details below):	\$	-	-					
5	FIT(deferred)	\$	-	-					
6	Amortization of ITC (Option 1)	\$	-	-					
7	CCFT(deferred)	\$	-	-					
8	Payroll taxes	\$	120,663	120,663					
9	Franchise taxes including licenses & filing fees	\$	24,268	24,268					
10	Groundwater production assessments (pump taxes)	\$	-	-					
11		\$	-						
12		\$	-						
13		\$	-						
14	Total	\$	164,078	\$ 164,078	\$ -	\$ -	\$ -		

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

				-					
				Balance	Α	dditions	(Retirements)	Other Debits	Balance
Line		Title of Account	В	eg of Year	Du	ıring Year	During Year	or (Credits)	End of Year
No.	Acct	(a)		(b)		(c)	(d)	(e)	(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		2,592,869		148,220	(82,546)	-	\$ 2,658,543
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	\$	2,592,869	\$	148,220	\$ (82,546)	\$ -	\$ 2,658,543
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	\$	-	\$	-	\$ -	\$ -	\$ -

		Account 100	SCHEDU .1 - Utility Plai		Continued)		
			Balance	Additions	(Retirements)	Other Debits	Balance
Line		Title of Account	Beg of Year	During Year	During Year	or (Credits)	End of Year
No.	Acct	(a)	(b)	(c)	(d)	`(e)	(f)
32		VI. TRANSMISSION AND DIST. PLANT	, ,	, ,	, ,	, ,	,,
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	-	-	-	-	\$ -
35	343	Transmission and Distribution Mains	-	-	-	-	\$ -
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	-	-	-	-	\$ -
38	346	Meters	-	-	-	-	\$ -
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	-	-	-	-	\$ -
41	349	Other Transmission and Distribution Plant	151,776	-	-	-	\$ 151,776
42		Total Transmission and Distribution Plant	\$ 151,776	-	\$ -	\$	\$ 151,776
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	164,492	-	-	-	\$ 164,492
46	372	Office Furniture and Equipment	474,012	17,535	(29,935)	26,328	\$ 487,940
47	373	Transportation Equipment	1,094,976	122,583	(70,603)	(28,390)	\$ 1,118,566
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	37,768	-	-	-	\$ 37,768
51	377	Power Operated Equipment	947,006	17,615	(9,445)	102,349	\$ 1,057,525
52	378	Tools, Shop and Garage Equipment	278,286	2,241	-	-	\$ 280,527
53	379	Other General Plant	165,211	-	-	-	\$ 165,211
54		Total General Plant	\$ 3,161,751	\$ 159,974	\$ (109,983)	\$ 100,287	\$ 3,312,029
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	\$ 6,350,610	\$ 308,194	\$ (192,529)	\$ 100,287	\$ 6,566,562

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

	SCH Account 302 - Fi	EDULE A-1c ranchises and Co	onsents		
Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	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		Title of Account		Balance 12/31/2020		Balance 1/1/2020
No.	Acct.	(a)		(b)		(c)
110.	7 1001.	RATE BASE	_	(2)		(0)
		10112 57102				
1		Utility Plant				
2		Plant in Service		3,908,019		3,757,740
3		Construction Work in Progress		141,268		159,127
4		General Office Prorate		-		
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$	4,049,288	\$	3,916,867
6		Less Accumulated Depreciation				
7		Plant in Service		1,530,142		1,426,374
8		General Office Prorate		-		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$	1,530,142	\$	1,426,374
10		Less Other Reserves				
11		Deferred Income Taxes		282,994		249,105
12		Deferred Investment Tax Credit		-		-
13		Other Reserves		-		-
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$	282,994	\$	249,105
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		23,477		23,175
21		Add Working Cash (=Line 34)		-		-
22		Add General Office, Regions, District Office and CSA allocation		(2,256,931)		(2,261,866
23		TOTAL DISTRICT RATE BASE		(, ==,== ,		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$	1	\$	-
21 22 23 24		Add General Office, ReTOTAL DISTRICT RA	egions, District Office and CSA allocation	egions, District Office and CSA allocation FE BASE	egions, District Office and CSA allocation (2,256,931) FE BASE	egions, District Office and CSA allocation (2,256,931) FE BASE
_		Working Cash	\perp			
			- 1		I	

	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

		Account 250	Account 251	Account 252	Account 253	Account 259
		1.1000	Limited-Term	Utility Plant	011	Recycled
l l		Utility	Utility	Acquisition	Other	Water Utility
Line	Item	Plant	Investments	Adjustments	Property	Plant
No.	(a)	(b)	(c)	(d)	(e)	(f)
1	Balance in reserves at beginning of year	1,784,958	401,713			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	116,353	-			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	-	-			
7	(e) Charged to clearing accounts	10,072	-			
8	(f) Salvage recovered	16,649	•			
9	(g) All other credits ¹	-				
10	Total credits	\$ 143,074	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(109,983)	-			
13	(b) Cost of removal	(142)	-			
14	(c) All other debits ¹	(117,149)	-			
15	Total debits	\$ (227,274)		\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 1,700,758	\$ 401,713	\$ -	\$ -	
17	Balance in reserve at end of year	ψ 1,700,730	Ψ 401,710	Ψ -	- Ψ	
18	State method of determining depreciation char	rnes		Composite Rate		
19	otate method of determining depreciation chair	903.		Composite reate		
20						
21						
22						
23	Report the depreciation claimed in your Feder	al Incomo Tay Po	sturn for the year	•	NOT AVAILABL	E BY DISTRICT
1 20 1		al illoulle Lax INC	stutti ioi tile veat	- ψ	NOT AVAILABL	
-	, ,					
24		4 4 .	,			
24 25	1/ General reclassifications and rate base adju	ıstments				
24 25 26		ıstments				
24 25 26 27		ıstments	,			
24 25 26 27 28		ıstments	,			
24 25 26 27 28 29		ıstments	,			
24 25 26 27 28 29 30		ıstments				
24 25 26 27 28 29 30 31		ıstments				
24 25 26 27 28 29 30 31 32		istments				
24 25 26 27 28 29 30 31 32 33		ıstments				
24 25 26 27 28 29 30 31 32 33 34		ıstments				
24 25 26 27 28 29 30 31 32 33 34 35		istments				
24 25 26 27 28 29 30 31 32 33 34 35 36		ıstments				
24 25 26 27 28 29 30 31 32 33 34 35 36		istments				
24 25 26 27 28 29 30 31 32 33 34 35 36 37		istments				
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38		istments				
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40		istments				
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40		istments				
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41		istments				
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40		istments				

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)

		·	T	1	Debits to	Ī	Г	
				Credits to	Reserves	Salvage and		
			Balance	Reserve	During Year	Cost of		Balance
			Beginning	During Year	Excl. Cost	Removal Net		End
Line		DEPRECIABLE PLANT	of Year	Excl. Salvage	Removal	(Dr.) or Cr.		of Year
No.	Acct.	(a)	(b)	(c)	(d)	(e)		(f)
1	7 1001.	I. SOURCE OF SUPPLY PLANT	(~)	(5)	(4)	(5)		(.)
2	311	Structures and Improvements	-	-	-	-	\$	-
3	312	Collecting and Impounding Reservoirs	(760,264)	(46,331)	-	-	\$	(806,595)
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	\$ (760,264)	\$ (46,331)	\$ -	\$ -	\$	(806,595)
10				Ì				
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	(1,712)	(112)	-	-	\$	(1,824)
17		Total Pumping Plant	\$ (1,712)	\$ (112)	\$ -	\$ -	\$	(1,824)
18		· -		1			Ì	
19		III. WATER TREATMENT PLANT						
20	331	Structures and Improvements	-	-	-	-	\$	-
21	332	Water Treatment Equipment	-	-	-	-	\$	-
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$	-
23							İ	
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	(90,130)	(2,383)	-	-	\$	(92,513)
34		Total Transmission and Distribution Plant	\$ (94,263)	\$ (2,383)	-	-	\$	(96,646)
35								
36		V. GENERAL PLANT						
37	371	Structures and Improvements	51,909	(27,693)	-	-	\$	24,216
38	372	Office Furniture and Equipment	(307,138)	(10,184)		-	\$	(285,782)
39	373	Transportation Equipment	(605,531)	(10,072)	85,597	(16,649)	_	(546,655)
40	374	Stores Equipment	-	-	-	-	\$	-
41	375	Laboratory Equipment	(674)	-	-	-	\$	(674)
42	376	Communication Equipment	(36,795)	-	-	-	\$	(36,795)
43	377	Power Operated Equipment	(95,390)	(6,615)	109,995	142	\$	8,132
44	378	Tools, Shop and Garage Equipment	(132,298)	(10,562)	-	-	\$	(142,860)
45	379	Other General Plant	87,844	(12,473)	-	-	\$	75,371
46	390	Other Tangible Property	1,507	-	-	-	\$	1,507
47	391	Water Plant Purchased	107,847	-	-	-	\$	107,847
48		Total General Plant	\$ (928,719)					(795,693)
49		Total	\$ (1,784,958)	\$ (126,425)	\$ 227,132	\$ (16,507)	\$	(1,700,758)

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 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 Commericial Sales	-	-	\$ -
15		602-3 Industrial Sales	-	-	\$ -
16		602-4 Sales to Public Authorities	-	-	\$ -
17		Sub-total Sub-total	\$ -	-	\$ -
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	-	-	\$ -
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total 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	\$ -	-	-

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

			Class		ss	Amount Current	Amount Preceding	Net Change During Year Show Decrease	
Line		Account				Year	Year	in	(Parenthesis)
No.	Acct.	(a)	Α	В	С	(b)	(c)		(d)
1		I. SOURCE OF SUPPLY EXPENSE							
2		Operation							
3	701	Operation supervision and engineering	Α	В	L	19,382	18,804	\$	578
4		Operation supervision, labor and expenses			С			\$	-
5		Operation labor and expenses	Α	В		-	-	\$	-
6		Miscellaneous expenses	Α			3,266	1,144	\$	2,122
7	704	Purchased water including MCBA/supply cost balancing accounts	Α	В	С	-	-	\$	-
8		Maintenance							
9		Maintenance supervision and engineering	Α	В		-	-	\$	-
10	706	Maintenance of structures and facilities			С			\$	-
11	707	Maintenance of structures and improvements	Α	В		-	•	\$	-
12	708	Maintenance of collect and impound reservoirs	Α			-	•	\$	=
13	708	Maintenance of source of supply facilities		В				\$	-
14	709	Maintenance of lake, river and other intakes	Α			-	-	\$	-
15	710	Maintenance of springs and tunnels	Α			-	-	\$	-
16	711	Maintenance of wells	Α			-	-	\$	-
17	712	Maintenance of supply mains	Α			-	-	\$	-
18	713	Maintenance of other source of supply plant	Α	В		(1)	1,600	\$	(1,601)
19		Total source of supply expense				\$ 22,647	\$ 21,548	\$	1,099
20		II. PUMPING EXPENSES							
21		Operation							
22	721	Operation supervision and engineering	Α	В		19,384	17,962	\$	1,422
23	721	Operation supervision labor and expense			С	- /	,	\$, -
24	722		Α			-	-	\$	-
25		Power production labor, expenses and fuel		В				\$	-
26		Fuel for power production	Α			-	-	\$	-
27		Pumping labor and expenses	Α	В		30,878	24,485	\$	6,393
28		Miscellaneous expenses	Α			41,170	52,975	\$	(11,805)
29	726	Fuel or power purchased for pumping	Α	В	С	-	_	\$	-
30		Maintenance		Ē	Ť			_	
31	729	Maintenance supervision and engineering	Α	В		-	-	\$	_
32		Maintenance of structures and equipment	Ť	Ĕ	С			\$	-
33		Maintenance of structures and improvements	Α	В	Ť	_	_	\$	_
34		Maintenance of power production equipment	Α	В		_	_	\$	_
35		Maintenance of power pumping equipment	A	В		53.917	43.475	\$	10,442
36	733	Maintenance of other pumping plant	Α	В	Н	- 55,517	- 10,470	\$	-
37		Total pumping expenses	' `	⊢	\vdash	\$ 145,349	\$ 138,897	\$	6,452

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

Respondent should use the group of accounts applicable to its class

								Net Change	
			۱ (Clas	SS	Amount	Amount		uring Year
						Current	Preceding		w Decrease
Line		Account				Year	Year	in	(Parenthesis)
No.	Acct.	(a)	Α	В	С	(b)	(c)		(d)
38		III. WATER TREATMENT EXPENSES							
39		Operation							
40	741	Operation supervision and engineering	Α	В		19,384	17,962	\$	1,422
41	741	Operation supervision, labor and expenses			С			\$	-
42	742	Operation labor and expenses	Α			10,420	12,421	\$	(2,001)
43	743	Miscellaneous expenses	Α	В		2,322	194	\$	2,128
44	744	Chemicals and filtering materials	Α	В		468	3,027	\$	(2,559)
45		Maintenance							
46	746	Maintenance supervision and engineering	Α	В		(12,785)	12,785	\$	(25,570)
47	746	Maintenance of structures and equipment			С			\$	-
48	747	Maintenance of structures and improvements	Α	В		123	•	\$	123
49	748	Maintenance of water treatment equipment	Α	В		34,092	29,556	\$	4,536
50		Total water treatment expenses				\$ 54,024	\$ 75,945	\$	(21,921)
51		IV. TRANS. AND DIST. EXPENSES							
52		Operation							
53	751	Operation supervision and engineering	Α	В		19,401	17,962	\$	1,439
54	751	Operation supervision, labor and expenses			С			\$	-
55	752	Storage facilities expenses	Α			-	88	\$	(88)
56	752	Operation labor and expenses		В				\$	-
57	753	Transmission and distribution lines expenses	Α			-	-	\$	-
58	754	Meter expenses	Α			-	355	\$	(355)
59	755	Customer installations expenses	Α			163	(142)	\$	305
60	756	Miscellaneous expenses	Α			58,954	38,815	\$	20,139
61		Maintenance							
62	758	Maintenance supervision and engineering	Α	В		-	57,928	\$	(57,928)
63	758	Maintenance of structures and plant			С			\$	-
64	759	Maintenance of structures and improvements	Α	В		-	-	\$	-
65	760	Maintenance of reservoirs and tanks	Α	В		-	-	\$	-
66	761	Maintenance of trans. and distribution mains	Α			-	-	\$	_
67	761	Maintenance of mains		В				\$	-
68	762	Maintenance of fire mains	Α			-	-	\$	-
69	763	Maintenance of services	Α			-	-	\$	-
70	763	Maintenance of other trans. and distribution plant		В				\$	-
71	764	Maintenance of meters	Α			-	-	\$	-
72	765	Maintenance of hydrants	Α			-	-	\$	-
73	766	Maintenance of miscellaneous plant	Α			-	-	\$	-
74		Total transmission and distribution expenses				\$ 78,518	\$ 115,006	\$	(36,488)

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				Class		s	Amount Current	Amount Preceding		Net Change During Year now Decrease
75	Line		Account				Year	U		
	No.	Acct.	(a)	Α	В	С	(b)	(c)		(d)
	75		V. CUSTOMER ACCOUNT EXPENSES				. ,	. ,		` ′
779			Operation							
771 Supervision		790					12 570	9 950	\$	2 620
777				A	В			,	_	
80 772 Meter reading expenses				, ·		С				_
126				А	В	Ť	(12 696)	(9.950)	*	(2.746)
82	-						` '	(-,)		126
83				<u> </u>	В		0			-
85				Α	Ť		_	_	_	_
State					B	С	_		_	_
No. Sales No. Sales No. No. Sales No. No. Sales No. No. Sales No. No.	-	110		Ĥ	_	Ť	\$ -	\$ -	_	
88 781 Supervision						\dashv	Ψ -	Ψ -	Ψ	
88										
89 781	_	704		_	_				Φ.	
90 782 Demonstrating selling expenses				А	В	_	-	-	_	-
91 783 Advertising expenses				_		-	202 400	420 502	•	(407.200)
92 784 Miscellaneous, jobbing and contract work				-			263,196	,	_	,
93 785 Merchandising, jobbing and contract work A							-			2,660
Total sales expenses \$ 263,196 \$ 427,902 \$ (164,706)							-	-	,	-
95		785		Α			-	-		- (404 700)
96	-						\$ 263,196	\$ 427,902	\$	(164,706)
97 786 Recycled water operation and maint. expenses										
Total recycled water expenses S										
100 Operation		786					-			-
100							\$ -	\$ -	\$	-
101 790 Allocation of A&G Expenses										
102 791 Administrative and general salaries										
103 792 Office supplies and other expenses								,		
104 793 Property insurance A									_	(30,219)
105 793 Property insurance, injuries and damages B C \$ \$ \$ \$ \$ \$ \$ \$					В	С	202,839	235,494	_	(32,655)
106 794 Injuries and damages A 212,492 166,660 \$ 45,832 107 795 Employees' pensions and benefits A B C 689,278 746,435 \$ (57,157,157,157,157,157,157,157,157,157,1				Α			-	-	_	-
107 795 Employees' pensions and benefits A B C 689,278 746,435 \$ (57,15) 108 796 Franchise requirements A B C 1,582 2,034 \$ (45) 109 797 Regulatory commission expenses A B C - - \$ 110 798 Outside services employed A G2,461 45,635 \$ 16,826 111 798 Miscellaneous other general expenses B \$ \$ 112 798 Miscellaneous other general operation expenses C \$ \$ 113 799 Miscellaneous general expenses A B C 2,262 1,638 \$ 114 Maintenance *** *** *** *** *** 115 805 Maintenance of general plant A B C 16,487 52,584 \$ (36,09) 116 Total administrative and general expenses *** *** *** *** 117 XI. MISCELLANEOUS *** - - - **					В	С			_	-
108 796 Franchise requirements A B C 1,582 2,034 \$ (452) 109 797 Regulatory commission expenses A B C - - - \$ 110 798 Outside services employed A G2,461 45,635 \$ 16,826 111 798 Miscellaneous other general expenses B \$ \$ 112 798 Miscellaneous general expenses C \$ \$ 113 799 Miscellaneous general expenses A Z,262 1,638 624 114 Maintenance * * 2,262 1,638 624 115 805 Maintenance of general plant A B C 16,487 52,584 \$ (36,09) 116 Total administrative and general expenses \$ (906,553) \$ (1,110,475) \$ 203,922 117 XI. MISCELLANEOUS * * * * * * * * * 2,13* 119 811 Rents A B C 11				Α				166,660	\$	45,832
109 797 Regulatory commission expenses A B C - - \$ 110 798 Outside services employed A B 62,461 45,635 \$ 16,826 111 798 Miscellaneous other general expenses B C \$ \$ 112 798 Miscellaneous general operation expenses C \$ \$ 113 799 Miscellaneous general expenses A 2,262 1,638 \$ 624 114 Maintenance B C 16,487 52,584 \$ (36,09) \$ \$ (906,553) \$ (1,110,475) \$ 203,922 \$ \$ (906,553) \$ (1,110,475) \$ 203,922 \$ \$ (906,553) \$ (1,110,475) \$ 203,922 \$ \$ (906,553) \$ (1,110,475) \$ 203,922 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	107			Α	В	С	689,278	746,435	\$	(57,157)
110 798 Outside services employed A 62,461 45,635 \$ 16,826 111 798 Miscellaneous other general expenses B \$ \$ 112 798 Miscellaneous other general operation expenses C \$ \$ 113 799 Miscellaneous general expenses A 2,262 1,638 624 114 Maintenance ** ** 16,487 52,584 \$ (36,09) 116 Total administrative and general expenses ** (906,553) \$ (1,110,475) \$ 203,922 117 XI. MISCELLANEOUS **				-			1,582	2,034		(452)
111 798 Miscellaneous other general expenses B \$ \$ 112 798 Miscellaneous other general operation expenses C \$ \$ 113 799 Miscellaneous general expenses A 2,262 1,638 624 114 Maintenance B C 16,487 52,584 \$ (36,097) 116 Total administrative and general expenses \$ (906,553) \$ (1,110,475) \$ 203,922 117 XI. MISCELLANEOUS \$ \$ (906,553) \$ (1,110,475) \$ 203,922 118 810 Customer Surcharges - - - \$ 119 811 Rents A B C 110,467 108,336 \$ 2,13* 120 812 Administrative expenses transferred - Cr. A B C - - - - - - - - - - - - -					В	С	-	-	*	-
112 798 Miscellaneous other general operation expenses C \$ 113 799 Miscellaneous general expenses A 2,262 1,638 624 114 Maintenance B C 16,487 52,584 \$ (36,097) 116 Total administrative and general expenses \$ (906,553) \$ (1,110,475) \$ 203,922 117 XI. MISCELLANEOUS \$ (906,553) \$ (1,110,475) \$ 203,922 118 810 Customer Surcharges - - - \$ 119 811 Rents A B C 110,467 108,336 \$ 2,13* 120 812 Administrative expenses transferred - Cr. A B C -	110			Α			62,461	45,635	\$	16,826
113 799 Miscellaneous general expenses A 2,262 1,638 624 114 Maintenance B C 16,487 52,584 (36,097) 116 Total administrative and general expenses \$ (906,553) \$ (1,110,475) 203,922 117 XI. MISCELLANEOUS S 10,467 108,336 2,13 119 811 Rents A B C 110,467 108,336 2,13 120 812 Administrative expenses transferred - Cr. A B C - - - - 121 813 Duplicate charges - Cr. A B C -<					В				\$	-
114 Maintenance A B C 16,487 52,584 \$ (36,097) 116 Total administrative and general expenses \$ (906,553) \$ (1,110,475) \$ 203,922 117 XI. MISCELLANEOUS \$ (906,553) \$ (1,110,475) \$ 203,922 118 810 Customer Surcharges \$ * \$ (906,553) \$ (1,110,475) \$ 203,922 119 811 Rents A B C 110,467 108,336 \$ 2,13* 120 812 Administrative expenses transferred - Cr. A B C * * 121 813 Duplicate charges - Cr. A B C * - * 122 Total miscellaneous \$ 110,467 \$ 108,336 \$ 2,13*	112	798	Miscellaneous other general operation expenses			С			\$	-
114 Maintenance A B C 16,487 52,584 \$ (36,097) 116 Total administrative and general expenses \$ (906,553) \$ (1,110,475) \$ 203,922 117 XI. MISCELLANEOUS \$ (906,553) \$ (1,110,475) \$ 203,922 118 810 Customer Surcharges \$ * \$ (906,553) \$ (1,110,475) \$ 203,922 119 811 Rents A B C 110,467 108,336 \$ 2,13* 120 812 Administrative expenses transferred - Cr. A B C * * 121 813 Duplicate charges - Cr. A B C * - * 122 Total miscellaneous \$ 110,467 \$ 108,336 \$ 2,13*		799	Miscellaneous general expenses	Α			2,262	1,638	\$	624
115 805 Maintenance of general plant A B C (906,553) 16,487 52,584 (36,097) 116 Total administrative and general expenses (906,553) (1,110,475) 203,922 117 XI. MISCELLANEOUS (906,553) (1,110,475) 203,922 118 810 Customer Surcharges - - - - - - 119 811 Rents A B C 110,467 108,336 2,13 120 812 Administrative expenses transferred - Cr. A B C - - - - 121 813 Duplicate charges - Cr. A B C - - - - - 122 Total miscellaneous \$ 110,467 \$ 108,336 \$ 2,13			BB * 4							
116 Total administrative and general expenses \$ (906,553) \$ (1,110,475) \$ 203,922 117 XI. MISCELLANEOUS -		805	Maintenance of general plant	Α	В	С	16,487	52,584	\$	(36,097)
117 XI. MISCELLANEOUS Image: Control of the control of			Total administrative and general expenses							203,922
118 810 Customer Surcharges -										
119 811 Rents A B C 110,467 108,336 \$ 2,13 120 812 Administrative expenses transferred - Cr. A B C \$ 121 813 Duplicate charges - Cr. A B C \$ 122 Total miscellaneous \$ 110,467 \$ 108,336 \$ 2,13		810					_	_	\$	_
120 812 Administrative expenses transferred - Cr. A B C \$ 121 813 Duplicate charges - Cr. A B C \$ 122 Total miscellaneous \$ 110,467 \$ 108,336 \$ 2,13				Α	В	С	110.467	108.336		2,131
121 813 Duplicate charges - Cr. A B C - - \$ 122 Total miscellaneous \$ \$110,467 \$ 108,336 \$ 2,13				-		$\overline{}$		-		_,
122 Total miscellaneous \$ 110,467 \$ 108,336 \$ 2,13				-			_			
		010		^	۲	\dashv	\$ 110.467	\$ 108.336	,	2 131
	123		Total operating expenses	\vdash		\vdash				(9,511)

	SCHEDULE B-4											
Account 507 - Taxes Charged During Year												
	DISTRIBUTION OF TAXES CHARGED											
		To	otal Taxes	(Show t	utility department where	applicable and account o	charged)					
			Charged	Water	Nonutility	Other	Capitalized					
Line	Kind of Tax	D	uring Year	(Account 507)	(Account 521)	(Account)	(Omit Account)					
No.	(a)		(b)	(c)	(d)	(e)	(f)					
1	Federal corporate income taxes ("FIT")	\$	-	-								
2	CA corp franchise taxes ("CCFT")(current)	\$	-	•								
3	Property taxes	\$	22,358	22,358								
4	Other taxes (details below):	\$	-	-								
5	FIT(deferred)	\$	-	-								
6	Amortization of ITC (Option 1)	\$	-	-								
7	CCFT(deferred)	\$	-	-								
8	Payroll taxes	\$	127,490	127,490								
9	Franchise taxes including licenses & filing fees	\$	12,481	12,481								
10	Groundwater production assessments (pump taxes)	\$	-	1								
11		\$	-									
12		\$	-									
13		\$	-									
14	Total	\$	162.329	\$ 162.329	\$ -	\$ -	\$ -					