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2021  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

Golden State Water Company  
\_\_\_\_\_  
(NAME OF CORPORATION)

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

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 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](mailto:bmd@cpuc.ca.gov)

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2021 through December 31, 2021. Fiscal year reports will not be accepted.

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

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

<b>SCHEDULE A-1a</b> <b>Account 100.1 - Utility Plant in Service (Continued)</b>							
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	-	-	-	-	\$ -
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		<b>VII. GENERAL PLANT</b>					
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		<b>VIII. UNDISTRIBUTED ITEMS</b>					
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

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

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

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2021 (b)	Balance 1/1/2021 (c)
<b>RATE BASE</b>				
1		Utility Plant		
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)	(812,303)
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 75,482,468</b>	<b>\$ 68,762,570</b>
6		Less Accumulated Depreciation		
7		Plant in Service	43,670,565	35,963,458
8		General Office Prorate	-	-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 43,670,565</b>	<b>\$ 35,963,458</b>
10		Less Other Reserves		
11		Deferred Income Taxes	(2,726,434)	(244,598)
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	-	-
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ (2,726,434)</b>	<b>\$ (244,598)</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	(75,954)	(75,954)
17		Advances for Construction	109,015	146,459
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 33,062</b>	<b>\$ 70,506</b>
20		<b>Add Materials and Supplies</b>	<b>(17,054)</b>	<b>(17,054)</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>43,676</b>	<b>43,676</b>
22		Add General Office, Regions, District Office and CSA allocation	(34,531,897)	(32,999,825)
23		<b>TOTAL DISTRICT RATE BASE</b>		
24		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)</b>	<b>\$ (1)</b>	<b>\$ (0)</b>
<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("See attached schedule")	\$ 43,676	\$ 43,676
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

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**Table 3-I**

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

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

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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	35,801,301	162,134			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	5,860,671	-			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	-	-			
7	(e) Charged to clearing accounts	1,744,568	-			
8	(f) Salvage recovered	43,374	-			
9	(g) All other credits <sup>1</sup>	-	-			
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 <sup>1</sup>	(691,288)	-			
15	Total debits	\$ (1,324,082)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 42,125,832	\$ 162,134	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.		Composite Rate			
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$				NOT AVAILABLE BY DISTRICT	
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
29						
30						
31						
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44						



**SCHEDULE A-5a**

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	-	-	-	-	\$ -
7	316	Supply Mains	-	-	-	-	\$ -
8	317	Other Source of Supply Plant	(816,643)	(3,609)	-	-	\$ (820,252)
9		Total Source of Supply Plant	\$ (816,643)	\$ (3,609)	\$ -	\$ -	\$ (820,252)
10							
11		<b>II. PUMPING PLANT</b>					
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		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	-	-	-	-	\$ -
21	332	Water Treatment Equipment	-	-	-	-	\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	-	-	-	-	\$ -
27	343	Transmission and Distribution Mains	5,793	-	-	-	\$ 5,793
28	344	Fire Mains	-	-	-	-	\$ -
29	345	Services	-	-	-	-	\$ -
30	346	Meters	-	-	-	-	\$ -
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	-	-	-	-	\$ -
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ 5,793	\$ -	\$ -	\$ -	\$ 5,793
35							
36		<b>V. GENERAL PLANT</b>					
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	-	\$ (38,726,789)
39	373	Transportation Equipment	(580,176)	(57,171)	126,826	(43,374)	\$ (553,895)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(93)	-	-	-	\$ (93)
42	376	Communication Equipment	(65,518)	(366)	-	-	\$ (65,884)
43	377	Power Operated Equipment	(84,297)	(5,316)	-	-	\$ (89,613)
44	378	Tools, Shop and Garage Equipment	(273,071)	(3,143)	-	-	\$ (276,214)
45	379	Other General Plant	(209,718)	-	2,328	-	\$ (207,390)
46	390	Other Tangible Property	927	-	-	-	\$ 927
47	391	Water Plant Purchased	(234,375)	(46,875)	-	-	\$ (281,250)
48		Total General Plant	\$ (34,989,451)	\$ (7,601,630)	\$ 1,324,082	\$ (43,374)	\$ (41,310,373)
49		Total	\$ (35,801,301)	\$ (7,605,239)	\$ 1,324,082	\$ (43,374)	\$ (42,125,832)

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

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	-	-	\$ -
4		601-1.2 Metered Sales Low Income Discount (Debit)	-	-	\$ -
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	-	-	\$ -
6		601-2 Commercial Sales	-	-	\$ -
7		601-3 Industrial Sales	-	-	\$ -
8		601-4 Sales to Public Authorities	-	-	\$ -
9		Sub-total	\$ -	\$ -	\$ -
10	602	Unmetered Sales to General Customers			
11		602-1.1 Residential Sales	-	-	\$ -
12		602-1.2 Residential Low Income Discount (Debit)	-	-	\$ -
13		602-1.2 Residential Low Income Balancing Account(Credit)	-	-	\$ -
14		602-2 Commercial Sales	-	-	\$ -
15		602-3 Industrial Sales	-	-	\$ -
16		602-4 Sales to Public Authorities	-	-	\$ -
17		Sub-total	\$ -	\$ -	\$ -
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	-	-	\$ -
20		603.2 Flat Rate Sales	-	-	\$ -
21		Sub-total	\$ -	\$ -	\$ -
22	604	Private Fire Protection Service	-	-	\$ -
23	605	Public Fire Protection Service	-	-	\$ -
24	606	Sales to Other Water Utilities for Resale	-	-	\$ -
25	607	Sales to Governmental Agencies by Contracts	-	-	\$ -
26	608	Interdepartmental Sales	-	-	\$ -
27	609	Other Sales or Service	-	-	\$ -
28		Sub-total	\$ -	\$ -	\$ -
29		Total Water Service Revenues	\$ -	\$ -	\$ -
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges	-	-	\$ -
32	611	Miscellaneous Service Revenues	428,622	410,426	\$ 18,196
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$ -
35	614	Other Water Revenues	96,232	97,946	\$ (1,714)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 524,854	\$ 508,372	\$ 16,482
38	501	Total operating revenues	\$ 524,854	\$ 508,372	\$ 16,482

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		-	-	\$ -
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	-	-	\$ -
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		614	-	\$ 614
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		<b>Total source of supply expense</b>				\$ 614	\$ -	\$ 614
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		-	-	\$ -
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		-	-	\$ -
28	725	Miscellaneous expenses	A			-	-	\$ -
29	726	Fuel or power purchased for pumping	A	B	C	-	-	\$ -
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	-	\$ -
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		-	-	\$ -
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ -	\$ -	\$ -

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		-	-	\$ -
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			-	-	\$ -
43	743	Miscellaneous expenses	A	B		-	-	\$ -
44	744	Chemicals and filtering materials	A	B		-	91	\$ (91)
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		-	-	\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		-	-	\$ -
49	748	Maintenance of water treatment equipment	A	B		-	-	\$ -
50		<b>Total water treatment expenses</b>				\$ -	\$ 91	\$ (91)
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		64,469	33,165	\$ 31,304
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	-	\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			-	-	\$ -
58	754	Meter expenses	A			-	-	\$ -
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			6,480	4,086	\$ 2,394
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		-	-	\$ -
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		-	-	\$ -
66	761	Maintenance of trans. and distribution mains	A			-	1	\$ (1)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			-	-	\$ -
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			-	-	\$ -
72	765	Maintenance of hydrants	A			-	140	\$ (140)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 70,949	\$ 37,392	\$ 33,557

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	790	Transferred Customer Expenses				(3,520,177)	(4,092,433)	\$ 572,256
78	771	Supervision	A	B		408,320	408,036	\$ 284
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		(46,012)	(54,316)	\$ 8,304
81	773	Customer records and collection expenses	A			2,993,473	3,534,469	\$ (540,996)
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			164,396	204,244	\$ (39,848)
84	775	Uncollectible accounts	A	B	C	-	-	\$ -
85		<b>Total customer account expenses</b>				\$ -	\$ -	\$ -
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			-	-	\$ -
91	783	Advertising expenses	A			13,693	54	\$ 13,639
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		<b>Total sales expenses</b>				\$ 13,693	\$ 54	\$ 13,639
95		<b>VII. RECYCLED WATER EXPENSES</b>						
96		<b>Operation and Maintenance</b>						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
99		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
100		<b>Operation</b>						
101	790	Allocation of A&G Expenses				(49,004,485)	(45,813,693)	\$ (3,190,792)
102	791	Administrative and general salaries	A	B	C	14,232,955	14,149,516	\$ 83,439
103	792	Office supplies and other expenses	A	B	C	1,708,281	1,466,355	\$ 241,926
104	793	Property insurance	A			307,042	305,756	\$ 1,286
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			1,121,912	594,544	\$ 527,368
107	795	Employees' pensions and benefits	A	B	C	13,014,188	11,888,035	\$ 1,126,153
108	796	Franchise requirements	A	B	C	5,795	22,729	\$ (16,934)
109	797	Regulatory commission expenses	A	B	C	1,109,887	673,467	\$ 436,420
110	798	Outside services employed	A			6,686,671	7,141,989	\$ (455,318)
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			2,294,087	2,290,995	\$ 3,092
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	C	3,079,527	2,868,126	\$ 211,401
116		<b>Total administrative and general expenses</b>				\$ (5,444,140)	\$ (4,412,181)	\$ (1,031,959)
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer Surcharges				-	-	\$ -
119	811	Rents	A	B	C	474,625	499,075	\$ (24,450)
120	812	Administrative expenses transferred - Cr.	A	B	C	(1,978,035)	(1,975,371)	\$ (2,664)
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		<b>Total miscellaneous</b>				\$ (1,503,410)	\$ (1,476,296)	\$ (27,114)
123		<b>Total operating expenses</b>				\$ (6,862,294)	\$ (5,850,940)	\$ (1,011,354)

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes ("FIT")	\$ -	-			
2	CA corp franchise taxes ("CCFT")(current)	\$ -	-			
3	Property taxes	\$ 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)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	<b>Total</b>	\$ 1,526,475	\$ 1,526,475	\$ -	\$ -	\$ -

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

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

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

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

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

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

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

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

**SCHEDULE D-3**

**Description of Transmission and Distribution Facilities**

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

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

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

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

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

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

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

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



<b>SCHEDULE D-4 Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
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.

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

\* Data run as of 1/24/2022

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

**SCHEDULE D-7**

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

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

  

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

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

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

Total population served \_\_\_\_\_ - \*

## End of Year Balances in Selected Accounts

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

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

**DECLARATION**

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

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

of General Office District  
Name of District

of Golden State Water Company  
Name of Utility

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

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

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

Gladys M. Farrow Digitally signed by Gladys M.  
Farrow  
Date: 2022.05.17 18:50:53 -07'00'  
Signature

909 394-3600  
Telephone Number

May 20, 2022  
Date

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

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

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
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		<b>VII. GENERAL PLANT</b>					
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		<b>VIII. UNDISTRIBUTED ITEMS</b>					
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**

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

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

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

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2021 (b)	Balance 1/1/2021 (c)
<b>RATE BASE</b>				
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		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 784,623</b>	<b>\$ 677,154</b>
6		Less Accumulated Depreciation		
7		Plant in Service	243,992	359,475
8		General Office Prorate	-	-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 243,992</b>	<b>\$ 359,475</b>
10		Less Other Reserves		
11		Deferred Income Taxes	108,570	78,328
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	51	51
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 108,621</b>	<b>\$ 78,379</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	-	-
17		Advances for Construction	2,672	2,672
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 2,672</b>	<b>\$ 2,672</b>
20		<b>Add Materials and Supplies</b>	<b>(74,355)</b>	<b>(73,989)</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>-</b>	<b>-</b>
22		Add General Office, Regions, District Office and CSA allocation	(354,983)	(162,639)
23		<b>TOTAL DISTRICT RATE BASE</b>		
24		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)</b>	<b>\$ (0)</b>	<b>\$ -</b>
<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("See attached schedule")	<b>\$ -</b>	<b>\$ -</b>
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		



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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	627,334	36,018			
2	Add: Credits to reserves during year					
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	-	-			
7	(e) Charged to clearing accounts	15,799	-			
8	(f) Salvage recovered	6,730	-			
9	(g) All other credits <sup>1</sup>	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 <sup>1</sup>	-	-			
15	Total debits	\$ (1,383)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 907,412	\$ 36,018	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					NOT AVAILABLE BY DISTRICT
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
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**SCHEDULE A-5a**

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	(303,872)	(72,950)	-	-	\$ (376,822)
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	\$ (303,872)	\$ (72,950)	\$ -	\$ -	\$ (376,822)
10							
11		<b>II. PUMPING PLANT</b>					
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	(3,617)	(266)	-	-	\$ (3,883)
17		Total Pumping Plant	\$ (3,617)	\$ (266)	\$ -	\$ -	\$ (3,883)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	-	-	-	-	\$ -
21	332	Water Treatment Equipment	-	-	-	-	\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	-	-	-	-	\$ -
27	343	Transmission and Distribution Mains	-	-	-	-	\$ -
28	344	Fire Mains	-	-	-	-	\$ -
29	345	Services	-	-	-	-	\$ -
30	346	Meters	-	-	-	-	\$ -
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	-	-	-	-	\$ -
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	(11,287)	(687)	(120,013)	-	\$ (131,987)
38	372	Office Furniture and Equipment	(136,508)	(15,077)	-	1,383	\$ (150,202)
39	373	Transportation Equipment	(111,038)	(15,799)	(41,293)	(6,730)	\$ (174,860)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(155)	-	-	-	\$ (155)
42	376	Communication Equipment	-	-	-	-	\$ -
43	377	Power Operated Equipment	-	-	-	-	\$ -
44	378	Tools, Shop and Garage Equipment	(55,645)	(7,778)	-	-	\$ (63,423)
45	379	Other General Plant	(5,212)	(868)	-	-	\$ (6,080)
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (319,845)	\$ (40,209)	\$ (161,306)	\$ (5,347)	\$ (526,707)
49		Total	\$ (627,334)	\$ (113,425)	\$ (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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	-	-	-
4		601-1.2 Metered Sales Low Income Discount (Debit)	-	-	-
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	-	-	-
6		601-2 Commercial Sales	-	-	-
7		601-3 Industrial Sales	-	-	-
8		601-4 Sales to Public Authorities	-	-	-
9		Sub-total	\$ -	\$ -	-
10	602	Unmetered Sales to General Customers			
11		602-1.1 Residential Sales	-	-	-
12		602-1.2 Residential Low Income Discount (Debit)	-	-	-
13		602-1.2 Residential Low Income Balancing Account(Credit)	-	-	-
14		602-2 Commercial Sales	-	-	-
15		602-3 Industrial Sales	-	-	-
16		602-4 Sales to Public Authorities	-	-	-
17		Sub-total	\$ -	\$ -	-
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	-	-	-
20		603.2 Flat Rate Sales	-	-	-
21		Sub-total	\$ -	\$ -	-
22	604	Private Fire Protection Service	-	-	-
23	605	Public Fire Protection Service	-	-	-
24	606	Sales to Other Water Utilities for Resale	-	-	-
25	607	Sales to Governmental Agencies by Contracts	-	-	-
26	608	Interdepartmental Sales	-	-	-
27	609	Other Sales or Service	-	-	-
28		Sub-total	\$ -	\$ -	-
29		Total Water Service Revenues	\$ -	\$ -	-
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges	-	-	-
32	611	Miscellaneous Service Revenues	-	-	-
33	612	Rent from Water Property	-	-	-
34	613	Interdepartmental Rents	-	-	-
35	614	Other Water Revenues	-	-	-
36	615	Recycled Water Revenues	-	-	-
37		Total Other Water Revenues	\$ -	\$ -	-
38	501	Total operating revenues	\$ -	\$ -	-

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		35,336	19,855	\$ 15,481
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	-	-	\$ -
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		2,869	2,700	\$ 169
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		<b>Total source of supply expense</b>				\$ 38,205	\$ 22,555	\$ 15,650
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		12,115	10,635	\$ 1,480
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		-	-	\$ -
28	725	Miscellaneous expenses	A			-	147	\$ (147)
29	726	Fuel or power purchased for pumping	A	B	C	-	-	\$ -
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	-	\$ -
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		116	-	\$ 116
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 12,231	\$ 10,782	\$ 1,449

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		11,129	9,363	\$ 1,766
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			801	566	\$ 235
43	743	Miscellaneous expenses	A	B		176	461	\$ (285)
44	744	Chemicals and filtering materials	A	B		-	-	\$ -
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		24,905	23,960	\$ 945
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		-	-	\$ -
49	748	Maintenance of water treatment equipment	A	B		-	128	\$ (128)
50		<b>Total water treatment expenses</b>				\$ 37,011	\$ 34,478	\$ 2,533
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		7,697	10,747	\$ (3,050)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	-	\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			-	-	\$ -
58	754	Meter expenses	A			-	-	\$ -
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			-	-	\$ -
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		-	-	\$ -
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		-	-	\$ -
66	761	Maintenance of trans. and distribution mains	A			-	-	\$ -
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			-	-	\$ -
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			-	-	\$ -
72	765	Maintenance of hydrants	A			-	-	\$ -
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 7,697	\$ 10,747	\$ (3,050)

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	790	Transferred Customer Expenses				(296)	(166)	\$ (130)
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		296	96	\$ 200
81	773	Customer records and collection expenses	A			-	50	\$ (50)
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			-	20	\$ (20)
84	775	Uncollectible accounts	A	B	C	-	-	\$ -
85		<b>Total customer account expenses</b>				\$ -	\$ -	\$ -
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			-	662	\$ (662)
91	783	Advertising expenses	A			-	65	\$ (65)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		<b>Total sales expenses</b>				\$ -	\$ 727	\$ (727)
95		<b>VII. RECYCLED WATER EXPENSES</b>						
96		<b>Operation and Maintenance</b>						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
99		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
100		<b>Operation</b>						
101	790	Allocation of A&G Expenses				(1,740,332)	(1,444,688)	\$ (295,644)
102	791	Administrative and general salaries	A	B	C	940,004	764,110	\$ 175,894
103	792	Office supplies and other expenses	A	B	C	41,924	59,092	\$ (17,168)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			112,038	80,063	\$ 31,975
107	795	Employees' pensions and benefits	A	B	C	396,118	322,837	\$ 73,281
108	796	Franchise requirements	A	B	C	789	1,605	\$ (816)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			8,778	11,151	\$ (2,373)
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			5,871	5,511	\$ 360
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	C	-	1,073	\$ (1,073)
116		<b>Total administrative and general expenses</b>				\$ (234,810)	\$ (199,246)	\$ (35,564)
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer Surcharges				-	-	\$ -
119	811	Rents	A	B	C	41,569	37,729	\$ 3,840
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		<b>Total miscellaneous</b>				\$ 41,569	\$ 37,729	\$ 3,840
123		<b>Total operating expenses</b>				\$ (98,097)	\$ (82,228)	\$ (15,869)

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes ("FIT")	\$ -	-			
2	CA corp franchise taxes ("CCFT")(current)	\$ -	-			
3	Property taxes	\$ 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	<b>Total</b>	\$ 73,422	\$ 73,422	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	-	-	-	-	-
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	-
4	303	Other Intangible Plant	1,965,447	-	-	-	1,965,447
5		Total Intangible Plant	\$ 1,965,447	\$ -	\$ -	\$ -	\$ 1,965,447
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 969,187	\$ -	\$ -	\$ -	\$ 969,187
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	-	-	-	-	-
12	312	Collecting and Impounding Reservoirs	1,099,450	-	(12,965)	-	1,086,485
13	313	Lake, River and Other Intakes	-	-	-	-	-
14	314	Springs and Tunnels	-	-	-	-	-
15	315	Wells	-	-	-	-	-
16	316	Supply Mains	-	-	-	-	-
17	317	Other Source of Supply Plant	-	-	-	-	-
18		Total Source of Supply Plant	\$ 1,099,450	\$ -	\$ (12,965)	\$ -	\$ 1,086,485
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	21,233	-	-	-	21,233
22	322	Boiler Plant Equipment	-	-	-	-	-
23	323	Other Power Production Equipment	-	-	-	-	-
24	324	Pumping Equipment	-	-	-	-	-
25	325	Other Pumping Plant	-	-	-	-	-
26		Total Pumping Plant	\$ 21,233	\$ -	\$ -	\$ -	\$ 21,233
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	6,473	-	-	-	6,473
30	332	Water Treatment Equipment	14,280	-	-	-	14,280
31		Total Water Treatment Plant	\$ 20,753	\$ -	\$ -	\$ -	\$ 20,753



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

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

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2021 (b)	Balance 1/1/2021 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	11,248,257	10,082,384
3		Construction Work in Progress	(15,358)	19,216
4		General Office Prorate	-	
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 11,232,899</b>	<b>\$ 10,101,600</b>
6		Less Accumulated Depreciation		
7		Plant in Service	4,995,773	4,887,199
8		General Office Prorate	-	-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 4,995,773</b>	<b>\$ 4,887,199</b>
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		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 928,445</b>	<b>\$ 816,863</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	14,331	14,975
17		Advances for Construction	3,824	3,824
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 18,156</b>	<b>\$ 18,799</b>
20		<b>Add Materials and Supplies</b>	<b>(27,978)</b>	<b>(27,976)</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>-</b>	<b>-</b>
22		Add General Office, Regions, District Office and CSA allocation	(5,262,548)	(4,350,763)
23		<b>TOTAL DISTRICT RATE BASE</b>		
24		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)</b>	<b>\$ (0)</b>	<b>\$ -</b>
<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("See attached schedule")	\$ -	\$ -
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	3,359,335	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 <sup>1</sup>	-	-			
10	Total credits	\$ 353,109	\$ 23,503	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(339,434)	-			
13	(b) Cost of removal	(366)	-			
14	(c) All other debits <sup>1</sup>	(141,063)	-			
15	Total debits	\$ (480,863)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 3,231,581	\$ 1,842,437	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					NOT AVAILABLE BY DISTRICT
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
29						
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**SCHEDULE A-5a**

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
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	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ (290,385)	\$ (69,301)	\$ -	\$ -	\$ (359,686)
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	(6,945)	(529)	-	-	\$ (7,474)
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(4,892)	-	-	-	\$ (4,892)
16	325	Other Pumping Plant	-	-	-	-	\$ -
17		Total Pumping Plant	\$ (11,837)	\$ (529)	\$ -	\$ -	\$ (12,366)
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	(3,259)	(214)	-	-	\$ (3,473)
21	332	Water Treatment Equipment	23,246	(505)	-	-	\$ 22,741
22		Total Water Treatment Plant	\$ 19,987	\$ (719)	\$ -	\$ -	\$ 19,268
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	-	-	-	-	\$ -
27	343	Transmission and Distribution Mains	(684)	-	-	-	\$ (684)
28	344	Fire Mains	-	-	-	-	\$ -
29	345	Services	-	-	-	-	\$ -
30	346	Meters	(25,150)	-	-	-	\$ (25,150)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	187	-	-	-	\$ 187
33	349	Other Transmission and Distribution Plant	-	(11,090)	140,255	-	\$ 129,165
34		Total Transmission and Distribution Plant	\$ (25,647)	\$ (11,090)	\$ 140,255	\$ -	\$ 103,518
35							
36		<b>V. GENERAL PLANT</b>					
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	-	-	-	-	\$ -
41	375	Laboratory Equipment	(112)	(56)	-	-	\$ (168)
42	376	Communication Equipment	10,987	(47)	-	-	\$ 10,940
43	377	Power Operated Equipment	(206,196)	(2,690)	-	-	\$ (208,886)
44	378	Tools, Shop and Garage Equipment	(188,625)	(29,903)	19,328	-	\$ (199,200)
45	379	Other General Plant	(41,468)	(17,198)	-	-	\$ (58,666)
46	390	Other Tangible Property	-	-	-	-	\$ -
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)	\$ 480,497	\$ (33,842)	\$ (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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	-	-	-
4		601-1.2 Metered Sales Low Income Discount (Debit)	-	-	-
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	-	-	-
6		601-2 Commercial Sales	-	-	-
7		601-3 Industrial Sales	-	-	-
8		601-4 Sales to Public Authorities	-	-	-
9		Sub-total	\$ -	\$ -	\$ -
10	602	Unmetered Sales to General Customers			
11		602-1.1 Residential Sales	-	-	-
12		602-1.2 Residential Low Income Discount (Debit)	-	-	-
13		602-1.2 Residential Low Income Balancing Account(Credit)	-	-	-
14		602-2 Commercial Sales	-	-	-
15		602-3 Industrial Sales	-	-	-
16		602-4 Sales to Public Authorities	-	-	-
17		Sub-total	\$ -	\$ -	\$ -
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	-	-	-
20		603.2 Flat Rate Sales	-	-	-
21		Sub-total	\$ -	\$ -	\$ -
22	604	Private Fire Protection Service	-	-	-
23	605	Public Fire Protection Service	-	-	-
24	606	Sales to Other Water Utilities for Resale	-	-	-
25	607	Sales to Governmental Agencies by Contracts	-	-	-
26	608	Interdepartmental Sales	-	-	-
27	609	Other Sales or Service	425,987	(425,987)	851,974
28		Sub-total	\$ 425,987	\$ (425,987)	\$ 851,974
29		Total Water Service Revenues	\$ 425,987	\$ (425,987)	\$ 851,974
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges	-	-	-
32	611	Miscellaneous Service Revenues	-	-	-
33	612	Rent from Water Property	-	-	-
34	613	Interdepartmental Rents	-	-	-
35	614	Other Water Revenues	(68,711)	(72,481)	3,770
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

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		39,455	38,164	\$ 1,291
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			82	-	\$ 82
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	-	-	\$ -
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		-	4,180	\$ (4,180)
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		<b>Total source of supply expense</b>				\$ 39,537	\$ 42,344	\$ (2,807)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		34,169	33,024	\$ 1,145
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		103,047	82,021	\$ 21,026
28	725	Miscellaneous expenses	A			45,740	51,498	\$ (5,758)
29	726	Fuel or power purchased for pumping	A	B	C	-	-	\$ -
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		142	-	\$ 142
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		22,984	32,117	\$ (9,133)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 206,082	\$ 198,660	\$ 7,422

## SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		34,169	33,024	\$ 1,145
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			26,607	29,284	\$ (2,677)
43	743	Miscellaneous expenses	A	B		11,864	3,188	\$ 8,676
44	744	Chemicals and filtering materials	A	B		4,485	6,111	\$ (1,626)
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		-	-	\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		-	44	\$ (44)
49	748	Maintenance of water treatment equipment	A	B		11,672	7,586	\$ 4,086
50		<b>Total water treatment expenses</b>				\$ 88,797	\$ 79,237	\$ 9,560
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		51,930	104,417	\$ (52,487)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	39	\$ (39)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			-	-	\$ -
58	754	Meter expenses	A			-	-	\$ -
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			7,397	7,651	\$ (254)
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		-	-	\$ -
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		-	-	\$ -
66	761	Maintenance of trans. and distribution mains	A			-	-	\$ -
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			-	-	\$ -
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			-	-	\$ -
72	765	Maintenance of hydrants	A			-	259	\$ (259)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 59,327	\$ 112,366	\$ (53,039)

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	790	Transferred Customer Expenses				(986)	(17,126)	\$ 16,140
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		986	16,498	\$ (15,512)
81	773	Customer records and collection expenses	A			-	628	\$ (628)
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	-	-	\$ -
85		<b>Total customer account expenses</b>				\$ -	\$ -	\$ -
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			817,130	212,450	\$ 604,680
91	783	Advertising expenses	A			5,102	(92)	\$ 5,194
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		<b>Total sales expenses</b>				\$ 822,232	\$ 212,358	\$ 609,874
95		<b>VII. RECYCLED WATER EXPENSES</b>						
96		<b>Operation and Maintenance</b>						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
99		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
100		<b>Operation</b>						
101	790	Allocation of A&G Expenses				(3,894,779)	(4,173,126)	\$ 278,347
102	791	Administrative and general salaries	A	B	C	1,297,631	1,288,225	\$ 9,406
103	792	Office supplies and other expenses	A	B	C	374,026	356,425	\$ 17,601
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A			191,484	160,106	\$ 31,378
107	795	Employees' pensions and benefits	A	B	C	625,931	646,009	\$ (20,078)
108	796	Franchise requirements	A	B	C	421	1,497	\$ (1,076)
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			39,767	66,065	\$ (26,298)
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses			C			\$ -
113	799	Miscellaneous general expenses	A			17,563	18,585	\$ (1,022)
114		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	C	56	42	\$ 14
116		<b>Total administrative and general expenses</b>				\$ (1,347,900)	\$ (1,636,172)	\$ 288,272
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer Surcharges				-	-	\$ -
119	811	Rents	A	B	C	182,921	179,584	\$ 3,337
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		<b>Total miscellaneous</b>				\$ 182,921	\$ 179,584	\$ 3,337
123		<b>Total operating expenses</b>				\$ 50,996	\$ (811,623)	\$ 862,619



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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes ("FIT")	\$ -	-			
2	CA corp franchise taxes ("CCFT")(current)	\$ -	-			
3	Property taxes	\$ 19,147	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	<b>Total</b>	\$ 164,078	\$ 164,078	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	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		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
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		<b>IV. PUMPING PLANT</b>					
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		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	-	-	-	-	-
30	332	Water Treatment Equipment	-	-	-	-	-
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2020 (b)	Balance 1/1/2020 (c)
<b>RATE BASE</b>				
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		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 4,049,288</b>	<b>\$ 3,916,867</b>
6		Less Accumulated Depreciation		
7		Plant in Service	1,530,142	1,426,374
8		General Office Prorate	-	-
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 1,530,142</b>	<b>\$ 1,426,374</b>
10		Less Other Reserves		
11		Deferred Income Taxes	282,994	249,105
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	-	-
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 282,994</b>	<b>\$ 249,105</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	-	-
17		Advances for Construction	2,697	2,697
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 2,697</b>	<b>\$ 2,697</b>
20		<b>Add Materials and Supplies</b>	<b>23,477</b>	<b>23,175</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>-</b>	<b>-</b>
22		Add General Office, Regions, District Office and CSA allocation	(2,256,931)	(2,261,866)
23		<b>TOTAL DISTRICT RATE BASE</b>		
24		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)</b>	<b>\$ 1</b>	<b>\$ -</b>
<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("See attached schedule")	\$ -	\$ -
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	1,784,958	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 <sup>1</sup>	-	-			
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 <sup>1</sup>	(117,149)	-			
15	Total debits	\$ (227,274)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 1,700,758	\$ 401,713	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					NOT AVAILABLE BY DISTRICT
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
29						
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44						

**SCHEDULE A-5a**

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
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							
11		<b>II. PUMPING PLANT</b>					
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							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	-	-	-	-	\$ -
21	332	Water Treatment Equipment	-	-	-	-	\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
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		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	51,909	(27,693)	-	-	\$ 24,216
38	372	Office Furniture and Equipment	(307,138)	(10,184)	31,540	-	\$ (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)	\$ (77,599)	\$ 227,132	\$ (16,507)	\$ (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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	-	-	-
4		601-1.2 Metered Sales Low Income Discount (Debit)	-	-	-
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	-	-	-
6		601-2 Commercial Sales	-	-	-
7		601-3 Industrial Sales	-	-	-
8		601-4 Sales to Public Authorities	-	-	-
9		Sub-total	\$ -	\$ -	-
10	602	Unmetered Sales to General Customers			
11		602-1.1 Residential Sales	-	-	-
12		602-1.2 Residential Low Income Discount (Debit)	-	-	-
13		602-1.2 Residential Low Income Balancing Account(Credit)	-	-	-
14		602-2 Commercial Sales	-	-	-
15		602-3 Industrial Sales	-	-	-
16		602-4 Sales to Public Authorities	-	-	-
17		Sub-total	\$ -	\$ -	-
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	-	-	-
20		603.2 Flat Rate Sales	-	-	-
21		Sub-total	\$ -	\$ -	-
22	604	Private Fire Protection Service	-	-	-
23	605	Public Fire Protection Service	-	-	-
24	606	Sales to Other Water Utilities for Resale	-	-	-
25	607	Sales to Governmental Agencies by Contracts	-	-	-
26	608	Interdepartmental Sales	-	-	-
27	609	Other Sales or Service	-	-	-
28		Sub-total	\$ -	\$ -	-
29		Total Water Service Revenues	\$ -	\$ -	-
30		<b>II. OTHER WATER REVENUES</b>			
31	610	Customer Surcharges	-	-	-
32	611	Miscellaneous Service Revenues	-	-	-
33	612	Rent from Water Property	-	-	-
34	613	Interdepartmental Rents	-	-	-
35	614	Other Water Revenues	-	-	-
36	615	Recycled Water Revenues	-	-	-
37		Total Other Water Revenues	\$ -	\$ -	-
38	501	Total operating revenues	\$ -	\$ -	-

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		19,382	18,804	\$ 578
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			3,266	1,144	\$ 2,122
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	-	-	\$ -
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		(1)	1,600	\$ (1,601)
19		<b>Total source of supply expense</b>				\$ 22,647	\$ 21,548	\$ 1,099
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		19,384	17,962	\$ 1,422
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		30,878	24,485	\$ 6,393
28	725	Miscellaneous expenses	A			41,170	52,975	\$ (11,805)
29	726	Fuel or power purchased for pumping	A	B	C	-	-	\$ -
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	-	\$ -
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		53,917	43,475	\$ 10,442
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 145,349	\$ 138,897	\$ 6,452



**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

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

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	790	Transferred Customer Expenses				12,570	9,950	\$ 2,620
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C			\$ -
80	772	Meter reading expenses	A	B		(12,696)	(9,950)	\$ (2,746)
81	773	Customer records and collection expenses	A			126	-	\$ 126
82	773	Customer records and accounts expenses		B				\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	-	-	\$ -
85		<b>Total customer account expenses</b>				\$ -	\$ -	\$ -
86		<b>VI. SALES EXPENSES</b>						
87		<b>Operation</b>						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C			\$ -
90	782	Demonstrating selling expenses	A			263,196	430,562	\$ (167,366)
91	783	Advertising expenses	A			-	(2,660)	\$ 2,660
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		<b>Total sales expenses</b>				\$ 263,196	\$ 427,902	\$ (164,706)
95		<b>VII. RECYCLED WATER EXPENSES</b>						
96		<b>Operation and Maintenance</b>						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
99		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
100		<b>Operation</b>						
101	790	Allocation of A&G Expenses				(3,532,608)	(3,829,828)	\$ 297,220
102	791	Administrative and general salaries	A	B	C	1,438,654	1,468,873	\$ (30,219)
103	792	Office supplies and other expenses	A	B	C	202,839	235,494	\$ (32,655)
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
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)
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			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		<b>Maintenance</b>						
115	805	Maintenance of general plant	A	B	C	16,487	52,584	\$ (36,097)
116		<b>Total administrative and general expenses</b>				\$ (906,553)	\$ (1,110,475)	\$ 203,922
117		<b>XI. MISCELLANEOUS</b>						
118	810	Customer Surcharges				-	-	\$ -
119	811	Rents	A	B	C	110,467	108,336	\$ 2,131
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		<b>Total miscellaneous</b>				\$ 110,467	\$ 108,336	\$ 2,131
123		<b>Total operating expenses</b>				\$ (232,352)	\$ (222,841)	\$ (9,511)

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes ("FIT")	\$ -	-			
2	CA corp franchise taxes ("CCFT")(current)	\$ -	-			
3	Property taxes	\$ 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)	\$ -	-			
11		\$ -				
12		\$ -				
13		\$ -				
14	<b>Total</b>	\$ 162,329	\$ 162,329	\$ -	\$ -	\$ -