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2022
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, 2022

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023

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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, 2023**, with:

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

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2022 through December 31, 2022. Fiscal year reports will not be accepted.

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	16,452	-	(16,452)	-	\$ 0
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	1,228,359	25,952	(159,087)	-	\$ 1,095,223
5		Total Intangible Plant	\$ 1,244,811	\$ 25,952	\$ (175,539)	\$ -	\$ 1,095,223
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 172,002	\$ -	\$ -	\$ -	\$ 172,002
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	-	-	-	-	\$ -
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant	820,254	-	(820,254)	-	\$ 0
18		Total Source of Supply Plant	\$ 820,254	\$ -	\$ (820,254)	\$ -	\$ 0
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	-	-	-	-	\$ -
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	-	-	-	-	\$ -
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	-	-	-	-	\$ -
30	332	Water Treatment Equipment	-	-	-	-	\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	-	-	-	-	\$ -
35	343	Transmission and Distribution Mains	-	-	-	-	\$ -
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	-	-	-	-	\$ -
38	346	Meters	-	-	-	-	\$ -
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	-	-	-	-	\$ -
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	11,132,416	865,810	(2,021)	(405,909)	\$ 11,590,297
46	372	Office Furniture and Equipment	56,508,511	7,426,938	(15,220,267)	-	\$ 48,715,182
47	373	Transportation Equipment	1,567,398	429,024	(136,977)	39,151	\$ 1,898,596
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	378,383	-	-	-	\$ 378,383
53	379	Other General Plant	185,649	-	-	-	\$ 185,649
54		Total General Plant	\$ 70,060,706	\$ 8,721,772	\$ (15,359,265)	\$ (366,758)	\$ 63,056,456
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 72,297,773	\$ 8,747,724	\$ (16,355,058)	\$ (366,758)	\$ 64,323,681

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

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

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

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2022 (b)	Balance 1/1/2022 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	64,323,686	72,297,778
3		Construction Work in Progress	172,922	3,996,993
4		General Office Prorate	(812,303)	(812,303)
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 63,684,305	\$ 75,482,468
6		Less Accumulated Depreciation		
7		Plant in Service	35,959,958	43,670,565
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 35,959,958	\$ 43,670,565
10		Less Other Reserves		
11		Deferred Income Taxes	(4,741,096)	(2,726,434)
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	-	-
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ (4,741,096)	\$ (2,726,434)
15		Less Adjustments		
16		Contributions in Aid of Construction	(75,954)	(75,954)
17		Advances for Construction	72,023	109,015
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ (3,931)	\$ 33,062
20		Add Materials and Supplies	(17,054)	(17,054)
21		Add Working Cash (=Line 34)	(146)	43,676
22		Add General Office, Regions, District Office and CSA allocation	(32,452,173)	(34,531,897)
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 1	\$ (1)
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("See attached schedule")	\$ (146)	\$ 43,676
		* 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	42,125,832	162,134	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	6,062,367	-			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	-	-			
7	(e) Charged to clearing accounts	1,909,504	-			
8	(f) Salvage recovered	28,383	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 8,000,254	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(16,179,519)	(175,539)			
13	(b) Cost of removal	-	-			
14	(c) All other debits ¹	(644,196)	-			
15	Total debits	\$ (16,823,715)	\$ (175,539)	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 33,302,371	\$ (13,405)	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					NOT AVAILABLE BY DISTRICT
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
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SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
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	(820,252)	-	820,254	-	\$ 2
9		Total Source of Supply Plant	\$ (820,252)	\$ -	\$ 820,254	\$ -	\$ 2
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	-	-	-	-	\$ -
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	(1,000)	-	-	-	\$ (1,000)
16	325	Other Pumping Plant	-	-	-	-	\$ -
17		Total Pumping Plant	\$ (1,000)	\$ -	\$ -	\$ -	\$ (1,000)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-	-	-	-	\$ -
21	332	Water Treatment Equipment	-	-	-	-	\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	-	-	-	-	\$ -
27	343	Transmission and Distribution Mains	5,793	-	-	-	\$ 5,793
28	344	Fire Mains	-	-	-	-	\$ -
29	345	Services	-	-	-	-	\$ -
30	346	Meters	-	-	-	-	\$ -
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	-	-	-	-	\$ -
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ 5,793	\$ -	\$ -	\$ -	\$ 5,793
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(1,110,172)	(261,404)	623,570	-	\$ (748,006)
38	372	Office Furniture and Equipment	(38,726,789)	(7,593,228)	15,220,268	-	\$ (31,099,749)
39	373	Transportation Equipment	(553,895)	(61,249)	159,623	(28,383)	\$ (483,904)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(93)	-	-	-	\$ (93)
42	376	Communication Equipment	(65,884)	(366)	-	-	\$ (66,250)
43	377	Power Operated Equipment	(89,613)	(5,316)	-	-	\$ (94,929)
44	378	Tools, Shop and Garage Equipment	(276,214)	(3,433)	-	-	\$ (279,647)
45	379	Other General Plant	(207,390)	-	-	-	\$ (207,390)
46	390	Other Tangible Property	927	-	-	-	\$ 927
47	391	Water Plant Purchased	(281,250)	(46,875)	-	-	\$ (328,125)
48		Total General Plant	\$ (41,310,373)	\$ (7,971,871)	\$ 16,003,461	\$ (28,383)	\$ (33,307,166)
49		Total	\$ (42,125,832)	\$ (7,971,871)	\$ 16,823,715	\$ (28,383)	\$ (33,302,371)

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	-	-	-
4		601-1.2 Metered Sales Low Income Discount (Debit)	-	-	-
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	-	-	-
6		601-2 Commercial Sales	-	-	-
7		601-3 Industrial Sales	-	-	-
8		601-4 Sales to Public Authorities	-	-	-
9		Sub-total	\$ -	\$ -	\$ -
10	602	Unmetered Sales to General Customers			
11		602-1.1 Residential Sales	-	-	-
12		602-1.2 Residential Low Income Discount (Debit)	-	-	-
13		602-1.2 Residential Low Income Balancing Account(Credit)	-	-	-
14		602-2 Commercial Sales	-	-	-
15		602-3 Industrial Sales	-	-	-
16		602-4 Sales to Public Authorities	-	-	-
17		Sub-total	\$ -	\$ -	\$ -
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	-	-	-
20		603.2 Flat Rate Sales	-	-	-
21		Sub-total	\$ -	\$ -	\$ -
22	604	Private Fire Protection Service	-	-	-
23	605	Public Fire Protection Service	-	-	-
24	606	Sales to Other Water Utilities for Resale	-	-	-
25	607	Sales to Governmental Agencies by Contracts	-	-	-
26	608	Interdepartmental Sales	-	-	-
27	609	Other Sales or Service	-	-	-
28		Sub-total	\$ -	\$ -	\$ -
29		Total Water Service Revenues	\$ -	\$ -	\$ -
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges	-	-	-
32	611	Miscellaneous Service Revenues	(1,034,814)	428,622	(1,463,436)
33	612	Rent from Water Property	-	-	-
34	613	Interdepartmental Rents	-	-	-
35	614	Other Water Revenues	175,374	96,232	79,142
36	615	Recycled Water Revenues	-	-	-
37		Total Other Water Revenues	\$ (859,440)	\$ 524,854	\$ (1,384,294)
38	501	Total operating revenues	\$ (859,440)	\$ 524,854	\$ (1,384,294)

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B	-	-	\$ -	
4	701	Operation supervision, labor and expenses					\$ -	
5	702	Operation labor and expenses	A	B	-	-	\$ -	
6	703	Miscellaneous expenses	A		-	-	\$ -	
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	-	-	\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B	-	-	\$ -	
10	706	Maintenance of structures and facilities					\$ -	
11	707	Maintenance of structures and improvements	A	B	14	614	\$ (600)	
12	708	Maintenance of collect and impound reservoirs	A		-	-	\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A		-	-	\$ -	
15	710	Maintenance of springs and tunnels	A		-	-	\$ -	
16	711	Maintenance of wells	A		-	-	\$ -	
17	712	Maintenance of supply mains	A		-	-	\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense			\$ 14	\$ 614	\$ (600)	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B	-	-	\$ -	
23	721	Operation supervision labor and expense					\$ -	
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	(9)	-	\$ (9)	
28	725	Miscellaneous expenses	A		-	-	\$ -	
29	726	Fuel or power purchased for pumping	A	B	C	-	-	\$ -
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B	-	-	\$ -	
32	729	Maintenance of structures and equipment					\$ -	
33	730	Maintenance of structures and improvements	A	B	-	-	\$ -	
34	731	Maintenance of power production equipment	A	B	-	-	\$ -	
35	732	Maintenance of power pumping equipment	A	B	-	-	\$ -	
36	733	Maintenance of other pumping plant	A	B	-	-	\$ -	
37		Total pumping expenses			\$ (9)	\$ -	\$ (9)	

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B	-	-	\$ -	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		-	-	\$ -	
43	743	Miscellaneous expenses	A	B	-	-	\$ -	
44	744	Chemicals and filtering materials	A	B	-	-	\$ -	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	-	-	\$ -	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	-	-	\$ -	
49	748	Maintenance of water treatment equipment	A	B	-	-	\$ -	
50		Total water treatment expenses			\$ -	\$ -	\$ -	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	83,546	64,469	\$ 19,077	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		-	-	\$ -	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		-	-	\$ -	
58	754	Meter expenses	A		-	-	\$ -	
59	755	Customer installations expenses	A		-	-	\$ -	
60	756	Miscellaneous expenses	A		5,350	6,480	\$ (1,130)	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	-	-	\$ -	
63	758	Maintenance of structures and plant					\$ -	
64	759	Maintenance of structures and improvements	A	B	-	-	\$ -	
65	760	Maintenance of reservoirs and tanks	A	B	-	-	\$ -	
66	761	Maintenance of trans. and distribution mains	A		-	-	\$ -	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A		-	-	\$ -	
69	763	Maintenance of services	A		-	-	\$ -	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		-	-	\$ -	
72	765	Maintenance of hydrants	A		-	-	\$ -	
73	766	Maintenance of miscellaneous plant	A		-	-	\$ -	
74		Total transmission and distribution expenses			\$ 88,896	\$ 70,949	\$ 17,947	

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses				(4,213,170)	(3,520,177)	\$ (692,993)
78	771	Supervision	A	B		460,214	408,320	\$ 51,894
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		(53,579)	(46,012)	\$ (7,567)
81	773	Customer records and collection expenses	A			3,601,494	2,993,473	\$ 608,021
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			204,731	164,396	\$ 40,335
84	775	Uncollectible accounts	A	B	C	-	-	\$ -
85		Total customer account expenses				\$ (310)	\$ -	\$ (310)
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C		-	\$ -
90	782	Demonstrating selling expenses	A			311	-	\$ 311
91	783	Advertising expenses	A			-	13,693	\$ (13,693)
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 311	\$ 13,693	\$ (13,382)
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		Total recycled water expenses				\$ -	\$ -	\$ -
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790.1	Allocation of A&G Expenses				(50,232,019)	(49,004,485)	\$ (1,227,534)
102	791	Administrative and general salaries	A	B	C	14,608,268	14,232,955	\$ 375,313
103	792	Office supplies and other expenses	A	B	C	2,057,134	1,708,281	\$ 348,853
104	793	Property insurance	A			323,722	307,042	\$ 16,680
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			2,551,813	1,121,912	\$ 1,429,901
107	795	Employees' pensions and benefits	A	B	C	10,961,593	13,014,188	\$ (2,052,595)
108	796	Franchise requirements	A	B	C	19,103	5,795	\$ 13,308
109	797	Regulatory commission expenses	A	B	C	722,677	1,109,887	\$ (387,210)
110	798	Outside services employed	A			6,342,877	6,686,671	\$ (343,794)
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			2,601,086	2,294,087	\$ 306,999
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	3,026,163	3,079,527	\$ (53,364)
116		Total administrative and general expenses				\$ (7,017,583)	\$ (5,444,140)	\$ (1,573,443)
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges				-	-	\$ -
119	811	Rents	A	B	C	470,409	474,625	\$ (4,216)
120	812	Administrative expenses transferred - Cr.	A	B	C	(2,042,571)	(1,978,035)	\$ (64,536)
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ (1,572,162)	\$ (1,503,410)	\$ (68,752)
123		Total operating expenses				\$ (8,500,843)	\$ (6,862,294)	\$ (1,638,549)

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	\$ 301,737	301,737			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ -	-			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ -	-			
8	Payroll taxes	\$ 1,268,785	1,268,785			
9	Franchise taxes including licenses & filing fees	\$ 8,515	8,515			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 1,579,037	\$ 1,579,037	\$ -	\$ -	\$ -

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

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

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

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
				11			
12							
13							
14							
15							

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

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

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			"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	-	-	-	-	-	-	-	-	-

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

* Data run as of 1/24/2022 and 1/3/2023, respectively.

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

* Data run as of 3/15/2023 for meters and 1/3/2023 for active service connections, respectively.

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

* Data run as of 1/4/23

SCHEDULE D-7

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

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

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

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

Total acres irrigated _____

Total population served _____ - *

* Assumes 4.11826 per household.

End of Year Balances in Selected Accounts

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

131	Materials and Supplies	\$ <u><u>(17,054)</u></u>
100-3	Construction Work in Progress	\$ <u><u>172,922</u></u>
241	Advances for Construction	\$ <u><u>72,023</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: 2023.05.26 08:00:25 -07'00'
 Signature

909 394-3600
 Telephone Number

May 31, 2023
 Date

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

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

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	-	-	-	-	\$ -
35	343	Transmission and Distribution Mains	-	-	-	-	\$ -
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	-	-	-	-	\$ -
38	346	Meters	-	-	-	-	\$ -
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	-	-	-	-	\$ -
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	118,183	3,270	-	36,532	\$ 157,984
46	372	Office Furniture and Equipment	281,713	16,455	(5,692)	-	\$ 292,476
47	373	Transportation Equipment	199,253	64,449	(47,556)	-	\$ 216,146
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	-	-	-	-	\$ -
51	377	Power Operated Equipment	-	-	-	-	\$ -
52	378	Tools, Shop and Garage Equipment	99,914	6,254	-	-	\$ 106,168
53	379	Other General Plant	11,069	-	-	-	\$ 11,069
54		Total General Plant	\$ 710,132	\$ 90,428	\$ (53,248)	\$ 36,532	\$ 783,843
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 2,491,485	\$ 90,428	\$ (53,248)	\$ 36,532	\$ 2,565,196

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

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

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

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2022 (b)	Balance 1/1/2022 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	790,822	717,110
3		Construction Work in Progress	89,978	67,512
4		General Office Prorate	-	
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 880,800	\$ 784,623
6		Less Accumulated Depreciation		
7		Plant in Service	177,438	243,992
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 177,438	\$ 243,992
10		Less Other Reserves		
11		Deferred Income Taxes	108,824	108,570
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	51	51
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 108,875	\$ 108,621
15		Less Adjustments		
16		Contributions in Aid of Construction	-	-
17		Advances for Construction	2,672	2,672
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 2,672	\$ 2,672
20		Add Materials and Supplies	(86,123)	(74,355)
21		Add Working Cash (=Line 34)	-	-
22		Add General Office, Regions, District Office and CSA allocation	(505,694)	(354,983)
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ (1)	\$ (0)
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
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	907,412	36,018	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	98,897	-			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	-	-			
7	(e) Charged to clearing accounts	14,994	-			
8	(f) Salvage recovered	-	-			
9	(g) All other credits ¹	54,248	-			
10	Total credits	\$ 168,139	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(53,248)	-			
13	(b) Cost of removal	-	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (53,248)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 1,022,303	\$ 36,018	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					NOT AVAILABLE BY DISTRICT
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	(376,822)	(72,950)	-	-	\$ (449,772)
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	\$ (376,822)	\$ (72,950)	\$ -	\$ -	\$ (449,772)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	-	-	-	-	\$ -
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	-	-	-	-	\$ -
16	325	Other Pumping Plant	(3,883)	(266)	-	-	\$ (4,149)
17		Total Pumping Plant	\$ (3,883)	\$ (266)	\$ -	\$ -	\$ (4,149)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-	-	-	-	\$ -
21	332	Water Treatment Equipment	-	-	-	-	\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	-	-	-	-	\$ -
27	343	Transmission and Distribution Mains	-	-	-	-	\$ -
28	344	Fire Mains	-	-	-	-	\$ -
29	345	Services	-	-	-	-	\$ -
30	346	Meters	-	-	-	-	\$ -
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	-	-	-	-	\$ -
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(131,987)	(1,095)	(54,248)	-	\$ (187,330)
38	372	Office Furniture and Equipment	(150,202)	(15,989)	5,692	-	\$ (160,499)
39	373	Transportation Equipment	(174,860)	(14,994)	47,556	-	\$ (142,298)
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	(63,423)	(7,729)	-	-	\$ (71,152)
45	379	Other General Plant	(6,080)	(868)	-	-	\$ (6,948)
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ (526,707)	\$ (40,675)	\$ (1,000)	\$ -	\$ (568,382)
49		Total	\$ (907,412)	\$ (113,891)	\$ (1,000)	\$ -	\$ (1,022,303)

SCHEDULE B-1
Account 501 - Operating Revenues

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

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		14,714	35,336	\$ (20,622)
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	-	-	\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		246	2,869	\$ (2,623)
10	706	Maintenance of structures and facilities			C		-	\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B			-	\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 14,960	\$ 38,205	\$ (23,245)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		12,725	12,115	\$ 610
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		23	-	\$ 23
28	725	Miscellaneous expenses	A			-	-	\$ -
29	726	Fuel or power purchased for pumping	A	B	C	-	-	\$ -
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C		-	\$ -
33	730	Maintenance of structures and improvements	A	B		-	-	\$ -
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		292	116	\$ 176
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 13,040	\$ 12,231	\$ 809

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		11,585	11,129	\$ 456
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			726	801	\$ (75)
43	743	Miscellaneous expenses	A	B		66	176	\$ (110)
44	744	Chemicals and filtering materials	A	B		-	-	\$ -
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		23,030	24,905	\$ (1,875)
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		Total water treatment expenses				\$ 35,407	\$ 37,011	\$ (1,604)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		8,240	7,697	\$ 543
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			137	-	\$ 137
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		-	-	\$ -
63	758	Maintenance of structures and plant			C		-	\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		-	-	\$ -
66	761	Maintenance of trans. and distribution mains	A			-	-	\$ -
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			-	-	\$ -
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			-	-	\$ -
72	765	Maintenance of hydrants	A			-	-	\$ -
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 8,377	\$ 7,697	\$ 680

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses				(662)	(296)	\$ (366)
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		662	296	\$ 366
81	773	Customer records and collection expenses	A			-	-	\$ -
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	-	-	\$ -
85		Total customer account expenses				\$ -	\$ -	\$ -
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C		-	\$ -
90	782	Demonstrating selling expenses	A			-	-	\$ -
91	783	Advertising expenses	A			-	-	\$ -
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ -	\$ -	\$ -
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		Total recycled water expenses				\$ -	\$ -	\$ -
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790.1	Allocation of A&G Expenses				(1,688,890)	(1,740,332)	\$ 51,442
102	791	Administrative and general salaries	A	B	C	849,503	940,004	\$ (90,501)
103	792	Office supplies and other expenses	A	B	C	55,362	41,924	\$ 13,438
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			98,618	112,038	\$ (13,420)
107	795	Employees' pensions and benefits	A	B	C	376,836	396,118	\$ (19,282)
108	796	Franchise requirements	A	B	C	2,622	789	\$ 1,833
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			91,381	8,778	\$ 82,603
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			5,573	5,871	\$ (298)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	-	-	\$ -
116		Total administrative and general expenses				\$ (208,995)	\$ (234,810)	\$ 25,815
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges				-	-	\$ -
119	811	Rents	A	B	C	43,747	41,569	\$ 2,178
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 43,747	\$ 41,569	\$ 2,178
123		Total operating expenses				\$ (93,464)	\$ (98,097)	\$ 4,633

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	\$ 5,327	5,327			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ -	-			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ -	-			
8	Payroll taxes	\$ 62,189	62,189			
9	Franchise taxes including licenses & filing fees	\$ -	-			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 67,515	\$ 67,515	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	1,965,447	57,325	-	597,228	\$ 2,620,000
5		Total Intangible Plant	\$ 1,965,447	\$ 57,325	\$ -	\$ 597,228	\$ 2,620,000
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 969,187	\$ -	\$ -	\$ -	\$ 969,187
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	1,086,485	-	-	-	\$ 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	\$ 1,086,485	\$ -	\$ -	\$ -	\$ 1,086,485
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	21,233	-	-	-	\$ 21,233
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	-	-	-	-	\$ -
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 21,233	\$ -	\$ -	\$ -	\$ 21,233
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	6,473	-	-	-	\$ 6,473
30	332	Water Treatment Equipment	14,280	-	-	-	\$ 14,280
31		Total Water Treatment Plant	\$ 20,753	\$ -	\$ -	\$ -	\$ 20,753

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	-	-	-	-	\$ -
35	343	Transmission and Distribution Mains	-	-	-	-	\$ -
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	-	-	-	-	\$ -
38	346	Meters	-	-	-	-	\$ -
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	-	-	-	-	\$ -
41	349	Other Transmission and Distribution Plant	1,051,211	-	-	(597,228)	\$ 453,983
42		Total Transmission and Distribution Plant	\$ 1,051,211	\$ -	\$ -	\$ (597,228)	\$ 453,983
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	580,106	-	-	103,909	\$ 684,015
46	372	Office Furniture and Equipment	1,164,553	12,759	(1,618)	-	\$ 1,175,693
47	373	Transportation Equipment	4,143,316	103,175	(158,343)	(90,446)	\$ 3,997,703
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	636,602	12,587	(17,350)	-	\$ 631,838
53	379	Other General Plant	260,181	24,430	-	-	\$ 284,611
54		Total General Plant	\$ 7,220,424	\$ 152,950	\$ (177,312)	\$ 13,464	\$ 7,209,526
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	1	-	-	-	\$ 1
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ 1	\$ -	\$ -	\$ -	\$ 1
61		Total Utility Plant in Service	\$ 12,334,741	\$ 210,275	\$ (177,312)	\$ 13,464	\$ 12,381,168

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

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

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

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2022 (b)	Balance 1/1/2022 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	11,294,684	11,248,257
3		Construction Work in Progress	91,682	(15,358)
4		General Office Prorate	-	
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 11,386,365	\$ 11,232,899
6		Less Accumulated Depreciation		
7		Plant in Service	4,965,711	4,995,773
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 4,965,711	\$ 4,995,773
10		Less Other Reserves		
11		Deferred Income Taxes	1,084,914	930,992
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	(2,548)	(2,548)
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 1,082,367	\$ 928,445
15		Less Adjustments		
16		Contributions in Aid of Construction	13,687	14,331
17		Advances for Construction	3,824	3,824
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 17,511	\$ 18,156
20		Add Materials and Supplies	(27,978)	(27,978)
21		Add Working Cash (=Line 34)	-	-
22		Add General Office, Regions, District Office and CSA allocation	(5,292,799)	(5,262,548)
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ (0)	\$ (0)
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("See attached schedule")	\$ -	\$ -
		* 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	3,231,581	1,842,437	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	203,454	43,272			
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	129,035	-			
8	(f) Salvage recovered	52,341	-			
9	(g) All other credits ¹	198,841	-			
10	Total credits	\$ 584,315	\$ 43,272	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(177,311)	-			
13	(b) Cost of removal	(388)	-			
14	(c) All other debits ¹	-	-			
15	Total debits	\$ (177,699)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 3,638,197	\$ 1,885,709	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.			Composite Rate		
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					NOT AVAILABLE BY DISTRICT
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
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SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	(359,686)	(82,267)	-	-	\$ (441,953)
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	\$ (359,686)	\$ (82,267)	\$ -	\$ -	\$ (441,953)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	(7,474)	(529)	-	-	\$ (8,003)
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	\$ (12,366)	\$ (529)	\$ -	\$ -	\$ (12,895)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	(3,473)	(214)	-	-	\$ (3,687)
21	332	Water Treatment Equipment	22,741	(505)	-	-	\$ 22,236
22		Total Water Treatment Plant	\$ 19,268	\$ (719)	\$ -	\$ -	\$ 18,549
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	-	-	-	-	\$ -
27	343	Transmission and Distribution Mains	(684)	-	-	-	\$ (684)
28	344	Fire Mains	-	-	-	-	\$ -
29	345	Services	-	-	-	-	\$ -
30	346	Meters	(25,150)	-	-	-	\$ (25,150)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	187	-	-	-	\$ 187
33	349	Other Transmission and Distribution Plant	129,165	(15,880)	-	-	\$ 113,285
34		Total Transmission and Distribution Plant	\$ 103,518	\$ (15,880)	\$ -	\$ -	\$ 87,638
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(111,046)	(10,050)	(160,595)	-	\$ (281,691)
38	372	Office Furniture and Equipment	(915,027)	(43,540)	1,618	388	\$ (956,561)
39	373	Transportation Equipment	(1,537,224)	(129,035)	120,097	(52,341)	\$ (1,598,503)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(168)	(56)	-	-	\$ (224)
42	376	Communication Equipment	10,940	(47)	-	-	\$ 10,893
43	377	Power Operated Equipment	(208,886)	(2,690)	-	-	\$ (211,576)
44	378	Tools, Shop and Garage Equipment	(199,200)	(30,315)	17,350	-	\$ (212,165)
45	379	Other General Plant	(58,666)	(18,005)	-	-	\$ (76,671)
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	36,962	-	-	-	\$ 36,962
48		Total General Plant	\$ (2,982,315)	\$ (233,738)	\$ (21,530)	\$ (51,953)	\$ (3,289,536)
49		Total	\$ (3,231,581)	\$ (333,133)	\$ (21,530)	\$ (51,953)	\$ (3,638,197)

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	-	-	-
4		601-1.2 Metered Sales Low Income Discount (Debit)	-	-	-
5		601-1.2 Metered Sales Low Income Balancing Account (Credit)	-	-	-
6		601-2 Commercial Sales	-	-	-
7		601-3 Industrial Sales	-	-	-
8		601-4 Sales to Public Authorities	-	-	-
9		Sub-total	\$ -	\$ -	\$ -
10	602	Unmetered Sales to General Customers			
11		602-1.1 Residential Sales	-	-	-
12		602-1.2 Residential Low Income Discount (Debit)	-	-	-
13		602-1.2 Residential Low Income Balancing Account(Credit)	-	-	-
14		602-2 Commercial Sales	-	-	-
15		602-3 Industrial Sales	-	-	-
16		602-4 Sales to Public Authorities	-	-	-
17		Sub-total	\$ -	\$ -	\$ -
18	603	Sales to Irrigation Customers			
19		603.1 Metered sales	-	-	-
20		603.2 Flat Rate Sales	-	-	-
21		Sub-total	\$ -	\$ -	\$ -
22	604	Private Fire Protection Service	-	-	-
23	605	Public Fire Protection Service	-	-	-
24	606	Sales to Other Water Utilities for Resale	-	-	-
25	607	Sales to Governmental Agencies by Contracts	-	-	-
26	608	Interdepartmental Sales	-	-	-
27	609	Other Sales or Service	-	425,987	(425,987)
28		Sub-total	\$ -	\$ 425,987	\$ (425,987)
29		Total Water Service Revenues	\$ -	\$ 425,987	\$ (425,987)
30		II. OTHER WATER REVENUES			
31	610	Customer Surcharges	-	-	-
32	611	Miscellaneous Service Revenues	-	-	-
33	612	Rent from Water Property	-	-	-
34	613	Interdepartmental Rents	-	-	-
35	614	Other Water Revenues	(175,700)	(68,711)	(106,989)
36	615	Recycled Water Revenues	-	-	-
37		Total Other Water Revenues	\$ (175,700)	\$ (68,711)	\$ (106,989)
38	501	Total operating revenues	\$ (175,700)	\$ 357,276	\$ (532,976)

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		32,328	39,455	\$ (7,127)
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		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C		-	\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B			-	\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 32,328	\$ 39,537	\$ (7,209)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		28,746	34,169	\$ (5,423)
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		90,458	103,047	\$ (12,589)
28	725	Miscellaneous expenses	A			48,806	45,740	\$ 3,066
29	726	Fuel or power purchased for pumping	A	B	C	-	-	\$ -
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	-	\$ -
32	729	Maintenance of structures and equipment			C		-	\$ -
33	730	Maintenance of structures and improvements	A	B		-	142	\$ (142)
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		9,729	22,984	\$ (13,255)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 177,739	\$ 206,082	\$ (28,343)

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B	28,746	34,169	\$ (5,423)	
41	741	Operation supervision, labor and expenses				-	\$ -	
42	742	Operation labor and expenses	A		34,560	26,607	\$ 7,953	
43	743	Miscellaneous expenses	A	B	3,131	11,864	\$ (8,733)	
44	744	Chemicals and filtering materials	A	B	5,442	4,485	\$ 957	
45		Maintenance				0		
46	746	Maintenance supervision and engineering	A	B	-	-	\$ -	
47	746	Maintenance of structures and equipment				-	\$ -	
48	747	Maintenance of structures and improvements	A	B	2,867	-	\$ 2,867	
49	748	Maintenance of water treatment equipment	A	B	2,383	11,672	\$ (9,289)	
50		Total water treatment expenses			\$ 77,129	\$ 88,797	\$ (11,668)	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	30,409	51,930	\$ (21,521)	
54	751	Operation supervision, labor and expenses				-	\$ -	
55	752	Storage facilities expenses	A		-	-	\$ -	
56	752	Operation labor and expenses		B		-	\$ -	
57	753	Transmission and distribution lines expenses	A		-	-	\$ -	
58	754	Meter expenses	A		-	-	\$ -	
59	755	Customer installations expenses	A		-	-	\$ -	
60	756	Miscellaneous expenses	A		9,087	7,397	\$ 1,690	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	-	-	\$ -	
63	758	Maintenance of structures and plant				-	\$ -	
64	759	Maintenance of structures and improvements	A	B	-	-	\$ -	
65	760	Maintenance of reservoirs and tanks	A	B	-	-	\$ -	
66	761	Maintenance of trans. and distribution mains	A		-	-	\$ -	
67	761	Maintenance of mains		B		-	\$ -	
68	762	Maintenance of fire mains	A		-	-	\$ -	
69	763	Maintenance of services	A		-	-	\$ -	
70	763	Maintenance of other trans. and distribution plant		B		-	\$ -	
71	764	Maintenance of meters	A		-	-	\$ -	
72	765	Maintenance of hydrants	A		-	-	\$ -	
73	766	Maintenance of miscellaneous plant	A		-	-	\$ -	
74		Total transmission and distribution expenses			\$ 39,496	\$ 59,327	\$ (19,831)	

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses			(16,694)	(986)	\$ (15,708)	
78	771	Supervision	A	B	-	-	\$ -	
79	771	Superv., meter read., other customer acct expenses					\$ -	
80	772	Meter reading expenses	A	B	16,035	986	\$ 15,049	
81	773	Customer records and collection expenses	A		659	-	\$ 659	
82	773	Customer records and accounts expenses		B			\$ -	
83	774	Miscellaneous customer accounts expenses	A		-	-	\$ -	
84	775	Uncollectible accounts	A	B	C	-	-	\$ -
85		Total customer account expenses			\$ -	\$ -	\$ -	
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B	-	-	\$ -	
89	781	Sales expenses					\$ -	
90	782	Demonstrating selling expenses	A		291,750	817,130	\$ (525,380)	
91	783	Advertising expenses	A		1,094	5,102	\$ (4,008)	
92	784	Miscellaneous, jobbing and contract work	A		-	-	\$ -	
93	785	Merchandising, jobbing and contract work	A		-	-	\$ -	
94		Total sales expenses			\$ 292,844	\$ 822,232	\$ (529,388)	
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses			-	-	\$ -	
98		Total recycled water expenses			\$ -	\$ -	\$ -	
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790.1	Allocation of A&G Expenses			(3,840,827)	(3,894,779)	\$ 53,952	
102	791	Administrative and general salaries	A	B	C	1,254,139	1,297,631	\$ (43,492)
103	792	Office supplies and other expenses	A	B	C	398,580	374,026	\$ 24,554
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C			\$ -
106	794	Injuries and damages	A		166,237	191,484	\$ (25,247)	
107	795	Employees' pensions and benefits	A	B	C	601,032	625,931	\$ (24,899)
108	796	Franchise requirements	A	B	C	1,493	421	\$ 1,072
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A		79,954	39,767	\$ 40,187	
111	798	Miscellaneous other general expenses		B				\$ -
112	798	Miscellaneous other general operation expenses						\$ -
113	799	Miscellaneous general expenses	A		17,571	17,563	\$ 8	
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	607	56	\$ 551
116		Total administrative and general expenses			\$ (1,321,214)	\$ (1,347,900)	\$ 26,686	
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges			-	-	\$ -	
119	811	Rents	A	B	C	163,375	182,921	\$ (19,546)
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous			\$ 163,375	\$ 182,921	\$ (19,546)	
123		Total operating expenses			\$ (538,303)	\$ 50,996	\$ (589,299)	

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	\$ 55,191	55,191			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ -	-			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ -	-			
8	Payroll taxes	\$ 118,032	118,032			
9	Franchise taxes including licenses & filing fees	\$ 24,924	24,924			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 198,146	\$ 198,146	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	1,585	-	-	-	\$ 1,585
3	302	Franchises and Consents (Schedule A-1c)	17,734	-	-	-	\$ 17,734
4	303	Other Intangible Plant	421,814	78,572	-	-	\$ 500,386
5		Total Intangible Plant	\$ 441,133	\$ 78,572	\$ -	\$ -	\$ 519,705
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	2,658,543	-	-	-	\$ 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	\$ 2,658,543	\$ -	\$ -	\$ -	\$ 2,658,543
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	-	-	-	-	\$ -
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	-	-	-	-	\$ -
25	325	Other Pumping Plant	3,081	-	-	-	\$ 3,081
26		Total Pumping Plant	\$ 3,081	\$ -	\$ -	\$ -	\$ 3,081
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	-	-	-	-	\$ -
30	332	Water Treatment Equipment	-	-	-	-	\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	-	-	-	-	\$ -
35	343	Transmission and Distribution Mains	-	-	-	-	\$ -
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	-	-	-	-	\$ -
38	346	Meters	-	-	-	-	\$ -
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	-	-	-	-	\$ -
41	349	Other Transmission and Distribution Plant	151,776	-	-	-	\$ 151,776
42		Total Transmission and Distribution Plant	\$ 151,776	\$ -	\$ -	\$ -	\$ 151,776
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	164,492	422,234	-	-	\$ 586,726
46	372	Office Furniture and Equipment	487,940	30,636	-	-	\$ 518,576
47	373	Transportation Equipment	1,118,566	245,594	(84,984)	667,178	\$ 1,946,353
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	37,768	3,016	(974)	-	\$ 39,809
51	377	Power Operated Equipment	1,057,525	-	-	(616,117)	\$ 441,408
52	378	Tools, Shop and Garage Equipment	280,527	12,598	-	-	\$ 293,125
53	379	Other General Plant	165,211	-	-	-	\$ 165,211
54		Total General Plant	\$ 3,312,029	\$ 714,078	\$ (85,959)	\$ 51,061	\$ 3,991,209
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 6,566,562	\$ 792,650	\$ (85,959)	\$ 51,061	\$ 7,324,315

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

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

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

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2022 (b)	Balance 1/1/2022 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	4,665,772	3,908,019
3		Construction Work in Progress	109,676	141,268
4		General Office Prorate	-	
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 4,775,448	\$ 4,049,288
6		Less Accumulated Depreciation		
7		Plant in Service	1,613,743	1,530,142
8		General Office Prorate	-	-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 1,613,743	\$ 1,530,142
10		Less Other Reserves		
11		Deferred Income Taxes	304,809	282,994
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	-	-
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 304,809	\$ 282,994
15		Less Adjustments		
16		Contributions in Aid of Construction	-	-
17		Advances for Construction	2,697	2,697
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 2,697	\$ 2,697
20		Add Materials and Supplies	71,716	23,477
21		Add Working Cash (=Line 34)	-	-
22		Add General Office, Regions, District Office and CSA allocation	(2,925,915)	(2,256,931)
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$ 0	\$ 1
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement ("See attached schedule")	\$ -	\$ -
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	1,700,758	401,713	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	225,065	2,518			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	-	-			
7	(e) Charged to clearing accounts	13,946	-			
8	(f) Salvage recovered	14,795	-			
9	(g) All other credits ¹	-	-			
10	Total credits	\$ 253,806	\$ 2,518	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(85,958)	-			
13	(b) Cost of removal	(377)	-			
14	(c) All other debits ¹	(42,760)	-			
15	Total debits	\$ (129,095)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 1,825,469	\$ 404,231	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.		Composite Rate			
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$				NOT AVAILABLE BY DISTRICT	
24						
25	1/ General reclassifications and rate base adjustments					
26						
27						
28						
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SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	\$ -
3	312	Collecting and Impounding Reservoirs	(806,595)	(129,149)	-	-	\$ (935,744)
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	\$ (806,595)	\$ (129,149)	\$ -	\$ -	\$ (935,744)
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	-	-	-	-	\$ -
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	-	-	-	-	\$ -
16	325	Other Pumping Plant	(1,824)	(112)	-	-	\$ (1,936)
17		Total Pumping Plant	\$ (1,824)	\$ (112)	\$ -	\$ -	\$ (1,936)
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-	-	-	-	\$ -
21	332	Water Treatment Equipment	-	-	-	-	\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	\$ -
26	342	Reservoirs and Tanks	(3,544)	-	-	-	\$ (3,544)
27	343	Transmission and Distribution Mains	-	-	-	-	\$ -
28	344	Fire Mains	-	-	-	-	\$ -
29	345	Services	1,574	-	-	-	\$ 1,574
30	346	Meters	(2,163)	-	-	-	\$ (2,163)
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	-	-	-	-	\$ -
33	349	Other Transmission and Distribution Plant	(92,513)	(2,383)	-	-	\$ (94,896)
34		Total Transmission and Distribution Plant	\$ (96,646)	\$ (2,383)	\$ -	\$ -	\$ (99,029)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	24,216	(54,438)	-	-	\$ (30,222)
38	372	Office Furniture and Equipment	(285,782)	(10,722)	-	-	\$ (296,504)
39	373	Transportation Equipment	(546,655)	(13,946)	145,549	(14,795)	\$ (429,847)
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	(674)	-	-	-	\$ (674)
42	376	Communication Equipment	(36,795)	-	974	377	\$ (35,444)
43	377	Power Operated Equipment	8,132	(4,946)	(17,805)	-	\$ (14,619)
44	378	Tools, Shop and Garage Equipment	(142,860)	(10,842)	-	-	\$ (153,702)
45	379	Other General Plant	75,371	(12,473)	-	-	\$ 62,898
46	390	Other Tangible Property	1,507	-	-	-	\$ 1,507
47	391	Water Plant Purchased	107,847	-	-	-	\$ 107,847
48		Total General Plant	\$ (795,693)	\$ (107,367)	\$ 128,718	\$ (14,418)	\$ (788,760)
49		Total	\$ (1,700,758)	\$ (239,011)	\$ 128,718	\$ (14,418)	\$ (1,825,469)

SCHEDULE B-1
Account 501 - Operating Revenues

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

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		18,128	19,382	\$ (1,254)
4	701	Operation supervision, labor and expenses			C		-	\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			33,158	3,266	\$ 29,892
7	704	Purchased water including MCBA/supply cost balancing accounts	A	B	C	-	-	\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C		-	\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B			-	\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A			-	-	\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	(1)	\$ 1
19		Total source of supply expense				\$ 51,286	\$ 22,647	\$ 28,639
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		18,128	19,384	\$ (1,256)
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		42,399	30,878	\$ 11,521
28	725	Miscellaneous expenses	A			42,860	41,170	\$ 1,690
29	726	Fuel or power purchased for pumping	A	B	C	-	-	\$ -
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		1,128	-	\$ 1,128
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		58,254	53,917	\$ 4,337
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 162,769	\$ 145,349	\$ 17,420

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		18,128	19,384	\$ (1,256)
41	741	Operation supervision, labor and expenses			C		-	\$ -
42	742	Operation labor and expenses	A			14,150	10,420	\$ 3,730
43	743	Miscellaneous expenses	A	B		-	2,322	\$ (2,322)
44	744	Chemicals and filtering materials	A	B		1,329	468	\$ 861
45		Maintenance					0	
46	746	Maintenance supervision and engineering	A	B		-	(12,785)	\$ 12,785
47	746	Maintenance of structures and equipment			C		-	\$ -
48	747	Maintenance of structures and improvements	A	B		127	123	\$ 4
49	748	Maintenance of water treatment equipment	A	B		30,525	34,092	\$ (3,567)
50		Total water treatment expenses				\$ 64,259	\$ 54,024	\$ 10,235
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		19,000	19,401	\$ (401)
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			852	163	\$ 689
60	756	Miscellaneous expenses	A			80,386	58,954	\$ 21,432
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		-	-	\$ -
63	758	Maintenance of structures and plant			C		-	\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		-	-	\$ -
66	761	Maintenance of trans. and distribution mains	A			133	-	\$ 133
67	761	Maintenance of mains		B			-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			-	-	\$ -
70	763	Maintenance of other trans. and distribution plant		B			-	\$ -
71	764	Maintenance of meters	A			-	-	\$ -
72	765	Maintenance of hydrants	A			-	-	\$ -
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 100,371	\$ 78,518	\$ 21,853

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	790	Transferred Customer Expenses				3,053	12,570	\$ (9,517)
78	771	Supervision	A	B		-	-	\$ -
79	771	Superv., meter read., other customer acct expenses			C		-	\$ -
80	772	Meter reading expenses	A	B		(3,162)	(12,696)	\$ 9,534
81	773	Customer records and collection expenses	A			109	126	\$ (17)
82	773	Customer records and accounts expenses		B			-	\$ -
83	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
84	775	Uncollectible accounts	A	B	C	-	-	\$ -
85		Total customer account expenses				\$ -	\$ -	\$ -
86		VI. SALES EXPENSES						
87		Operation						
88	781	Supervision	A	B		-	-	\$ -
89	781	Sales expenses			C		-	\$ -
90	782	Demonstrating selling expenses	A			346,762	263,196	\$ 83,566
91	783	Advertising expenses	A			3,470	-	\$ 3,470
92	784	Miscellaneous, jobbing and contract work	A			-	-	\$ -
93	785	Merchandising, jobbing and contract work	A			-	-	\$ -
94		Total sales expenses				\$ 350,232	\$ 263,196	\$ 87,036
95		VII. RECYCLED WATER EXPENSES						
96		Operation and Maintenance						
97	786	Recycled water operation and maint. expenses				-	-	\$ -
98		Total recycled water expenses				\$ -	\$ -	\$ -
99		VIII. ADMIN. AND GENERAL EXPENSES						
100		Operation						
101	790.1	Allocation of A&G Expenses				(3,817,525)	(3,532,608)	\$ (284,917)
102	791	Administrative and general salaries	A	B	C	1,437,759	1,438,654	\$ (895)
103	792	Office supplies and other expenses	A	B	C	260,297	202,839	\$ 57,458
104	793	Property insurance	A			-	-	\$ -
105	793	Property insurance, injuries and damages		B	C		-	\$ -
106	794	Injuries and damages	A			184,757	212,492	\$ (27,735)
107	795	Employees' pensions and benefits	A	B	C	617,107	689,278	\$ (72,171)
108	796	Franchise requirements	A	B	C	1,900	1,582	\$ 318
109	797	Regulatory commission expenses	A	B	C	-	-	\$ -
110	798	Outside services employed	A			141,110	62,461	\$ 78,649
111	798	Miscellaneous other general expenses		B			-	\$ -
112	798	Miscellaneous other general operation expenses			C		-	\$ -
113	799	Miscellaneous general expenses	A			2,209	2,262	\$ (53)
114		Maintenance						
115	805	Maintenance of general plant	A	B	C	36,218	16,487	\$ 19,731
116		Total administrative and general expenses				\$ (1,136,168)	\$ (906,553)	\$ (229,615)
117		XI. MISCELLANEOUS						
118	810	Customer Surcharges				-	-	\$ -
119	811	Rents	A	B	C	142,297	110,467	\$ 31,830
120	812	Administrative expenses transferred - Cr.	A	B	C	-	-	\$ -
121	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
122		Total miscellaneous				\$ 142,297	\$ 110,467	\$ 31,830
123		Total operating expenses				\$ (264,954)	\$ (232,352)	\$ (32,602)

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	\$ 28,063	28,063			
4	Other taxes (details below):	\$ -	-			
5	FIT(deferred)	\$ -	-			
6	Amortization of ITC (Option 1)	\$ -	-			
7	CCFT(deferred)	\$ -	-			
8	Payroll taxes	\$ 126,109	126,109			
9	Franchise taxes including licenses & filing fees	\$ 12,349	12,349			
10	Groundwater production assessments (pump taxes)	\$ -	-			
11		\$ -	-			
12		\$ -	-			
13		\$ -	-			
14	Total	\$ 166,522	\$ 166,522	\$ -	\$ -	\$ -