Received
Examined
U#
2024
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, 2024
<b>REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025</b>

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#### **GENERAL INSTRUCTIONS**

- 1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2025** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
- 2. If an electronic copy cannot be filed, provide two signed hard copies by post to: CALIFORNIA PUBLIC UTILITIES COMMISSION WATER DIVISION ATTN: KEVIN TRUONG 505 VAN NESS AVENUE, ROOM 3200 SAN FRANCISCO, CALIFORNIA 94102-3298
- 3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
- 4. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
- 5. 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.
- 6. 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.
- 7. 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.
- 8. 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.
- 9. 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 <u>one separate electronic file</u> in Microsoft Excel format and file it with the electronic file of this report.
- 10. This report must cover the calendar year from January 1, 2024 through December 31, 2024. Fiscal year reports will not be accepted.

		Ассои	SCHEDULE 00.1 - Utility	 -	e		
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	1,095,223	-	-	-	\$ 1,095,223
5		Total Intangible Plant	\$ 1,095,223	\$ -	\$-	\$-	\$ 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	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$-	\$-	\$ -
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	\$ -	\$ -	\$-	\$-	\$ -

			SCHEDU					
		Account 100	.1 - Utility Pla	nt in Service (	Continued)			
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)			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	11,630,373	99,333	-	65,768	\$	11,795,474
46	372	Office Furniture and Equipment	48,422,833	4,930,176	(1,485,511)	(65,768)	\$	51,801,730
47	373	Transportation Equipment	2,051,967	85,562	(166,445)	-	\$	1,971,084
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	\$ 62,957,554	\$ 5,115,072	\$ (1,651,957)	\$-	\$	66,420,669
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	\$ 64,224,780	\$ 5,115,072	\$ (1,651,957)	\$-	\$	67,687,895

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

	SCHEDULE A-1c Account 302 - Franchises and Consents									
Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year <sup>1</sup> (e)					
1	None									
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	CAS	н		
		Γ		Balance		Balance
Line		Title of Account		12/31/2024		1/1/2024
No.	Acct.	(a)		(b)		(C)
110.	71001.			(8)		(0)
1		Utility Plant	_			
2		Plant in Service		67,687,900		64,224,785
3		Construction Work in Progress		6,607,456		3,842,494
4		General Office Prorate		(812,303)		(812,303)
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$	73,483,053	\$	67,254,975
6		Less Accumulated Depreciation				
7		Plant in Service		41,004,677		37,311,088
8		General Office Prorate		-		-
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$	41,004,677	\$	37,311,088
10		Less Other Reserves				
11		Deferred Income Taxes		(4,445,456)		(4,210,743)
12		Deferred Investment Tax Credit		-		-
13		Other Reserves		-		-
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$	(4,445,456)	\$	(4,210,743)
15		Less Adjustments	_			
16		Contributions in Aid of Construction	_	(75,579)		(75,954)
17		Advances for Construction	_	25,262		40,687
18		Other	_	-		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$	(50,317)	\$	(35,267)
00		Add Metaviala and Oversian	_	(47.054)		(47.05.4)
20		Add Materials and Supplies	_	(17,054)		(17,054)
21		Add Working Cash (=Line 34)		(146)		(146)
22		Add General Office, Regions, District Office and CSA allocation		(36,956,948)		(34,172,697)
23		TOTAL DISTRICT RATE BASE		(00,000,010)		(01,112,001)
24		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	\$	0	\$	(0)
		Marking Cook				
		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)	\$	(146)
			Ψ	(1-0)	Ý	(140)
		Electric power, gas or other fuel purchased for pumping and/or * purchased commodity for resale billed after receipt (metered).				

	So Accounts 250, 251, 252, 25	CHEDULE A- 53, 259 - Dep	-	nd Amortiza	ntion Reserv	/es
		Account 250	Account 251 Limited-Term	Account 252 Utility Plant	Account 253	Account 259 Recycled
		Utility	Utility	Acquisition	Other	Water Utility
Line	Item	Plant	Investments	Adjustments	Property	Plant
No.	(a)	(b)	(c)	, (d)	(e)	(f)
1	Balance in reserves at beginning of year	34,368,190	167,978	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	3,946,552	91,232			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	_	-			
7	(e) Charged to clearing accounts	1,290,819	-			
8	(f) Salvage recovered	16,943	-			
9	(g) All other credits <sup>1</sup>	10,040			1	
10	Total credits	\$ 5,254,314	\$ 91,232	\$-	\$-	\$-
11	Deduct: Debits to reserves during year	φ 3,234,314	ψ 31,232	ψ -	φ -	φ -
12	(a) Book cost of property retired	(1,651,957)	-			
13	(b) Cost of removal	(1,031,337)	-			
		-				
14	(c) All other debits <sup>1</sup>	-	-	<b>^</b>	•	•
15	Total debits	\$ (1,651,957)		\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 37,970,547	\$ 259,211	\$-	\$-	\$-
17	Chate worth and of data waining damage sisting all			Commonite Data		
18	State method of determining depreciation ch	arges.		Composite Rate	)	
19						
20						
21						
22	Depart the depressistion elsiness in view Fed			<b>ф</b>		
23	Report the depreciation claimed in your Fede	eral income Tax Re	elurn for the year	- ⊅	NUT AVAILABL	E BY DISTRICT
24						
25	1/ General reclassifications and rate base ac	ljustments				
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						

			SCHEDUL					
		Account 250 - Ana (This schedule is to be completed						
Line No.	Acct.	DEPRECIABLE PLANT	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	7 1001.	I. SOURCE OF SUPPLY PLANT	(~)	(0)	(4)	(0)		(.)
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	2		-	-	\$	2
9		Total Source of Supply Plant	\$ 2	\$-	\$-	\$-	\$	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							Ì	
19		III. WATER TREATMENT PLANT						
20	331	Structures and Improvements	-	· .	-	-	\$	-
21	332	Water Treatment Equipment		-			\$	
22	002	Total Water Treatment Plant	\$ -		\$ -	\$ -	\$	
23			Ψ	φ -	Ψ -	Ψ -	Ψ	
23		IV. TRANS, AND DIST, PLANT						
	341						¢	
25	-	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	(1,022,459	) (274,384)	65,768	-	\$	(1,231,075)
38	372	Office Furniture and Equipment	(31,676,073		1,419,743	-	\$	(35,046,455)
39	373	Transportation Equipment	(652,938		166,445	(16,943)		(672,172)
40	374	Stores Equipment		-	-	-	\$	
41	375	Laboratory Equipment	(93		-	-	\$	(93)
42	376	Communication Equipment	(67,845		-	-	\$	(68,825)
43	377	Power Operated Equipment	(96,254		_	-	\$	(99,575)
43	378		(290,352		-	-	э \$	(297,421)
		Tools, Shop and Garage Equipment			_			
45	379	Other General Plant	(192,899		-	-	\$	(185,653)
46	390	Other Tangible Property	927		-	-	\$	927
47	391	Water Plant Purchased	(375,000		-	-	\$	(375,000)
48		Total General Plant	\$ (34,372,985			\$ (16,943)		(37,975,343)
49		Total	\$ (34,368,190	) \$ (5,237,371)	\$ 1,651,957	\$ (16,943)	\$	(37,970,548)

		SCHEDULE Account 501 - Opera		;	
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 Commericial 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	(85,381)	713,577	\$ (798,958)
33	612	Rent from Water Property	-	-	\$ -
34	613	Interdepartmental Rents	-	-	\$-
35	614	Other Water Revenues	192,817	199,464	\$ (6,647)
36	615	Recycled Water Revenues	-	-	\$ -
37		Total Other Water Revenues	\$ 107,436	\$ 913,041	\$ (805,605)
38	501	Total operating revenues	\$ 107,436	\$ 913,041	\$ (805,605)

		SCHEDULE B Account 502 - Operating Expenses - For C Respondent should use the group of accourt	las				ter Utilities		
Line		Account	С	las	s	Amount Current Year	Amount Preceding Year	[ Sh	Net Change During Year ow Decrease (Parenthesis)
No.	Acct.	(a)	Α	в	С	(b)	(C)	"	(Parentnesis) (d)
1	71001.			-	Ť	(~)	(0)		(4)
2		Operation			-				
3	701	Operation supervision and engineering	Α	В	_	-	-	\$	_
4		Operation supervision, labor and expenses		_	С		-	\$	_
5		Operation labor and expenses	Α	В	-	233	-	\$	233
6		Miscellaneous expenses	Α			626	-	\$	626
7	704	Purchased water including MCBA/supply cost balancing accounts	А	В	С	-	-	\$	-
8		Maintenance							
9	706	Maintenance supervision and engineering	Α	В		-	-	\$	-
10	706	Maintenance of structures and facilities			С		-	\$	-
11		Maintenance of structures and improvements	Α	В		-	-	\$	-
12		Maintenance of collect and impound reservoirs	А			-	-	\$	-
13		Maintenance of source of supply facilities		В			-	\$	-
14		Maintenance of lake, river and other intakes	А			-	-	\$	-
15	710	Maintenance of springs and tunnels	Α			-	-	\$	-
16	711	Maintenance of wells	А			-	-	\$	-
17		Maintenance of supply mains	А			-	-	\$	-
18	713	Maintenance of other source of supply plant	А	В		-	-	\$	-
19		Total source of supply expense				\$ 859	\$-	\$	859
20		II. PUMPING EXPENSES							
21		Operation							
22		Operation supervision and engineering	Α	В		-	-	\$	-
23		Operation supervision labor and expense			С		-	\$	-
24		Power production labor and expenses	А			-	-	\$	-
25		Power production labor, expenses and fuel		В			-	\$	-
26		Fuel for power production	А			-	-	\$	-
27		Pumping labor and expenses	А	В		100	-	\$	100
28		Miscellaneous expenses	А			-	-	\$	-
29	726	Fuel or power purchased for pumping	А	В	С	-	-	\$	-
30		Maintenance							
31		Maintenance supervision and engineering	А	В		-	-	\$	-
32		Maintenance of structures and equipment			С		-	\$	-
33		Maintenance of structures and improvements		В		-	-	\$	-
34		Maintenance of power production equipment		В		-	-	\$	-
35		Maintenance of power pumping equipment	Α	В		-	-	\$	-
36	733	Maintenance of other pumping plant	А	В	_	-	-	\$	-
37		Total pumping expenses				\$ 100	\$-	\$	100

Aco	count	SCHEDULE t 502 - Operating Expenses - For Class Respondent should use the group of ac	A	, B	, a		•	Con	itinued)
Line		Account	0	Clas	s	Amount Current Year	Amount Preceding Year	C Sh	let Change During Year ow Decrease (Parenthesis)
No.	Acct.	(a)	A	в	С	(b)	(c)		(d)
38		III. WATER TREATMENT EXPENSES			-				( )
39		Operation							
40	741	Operation supervision and engineering	Α	В		-	-	\$	-
41		Operation supervision, labor and expenses			С		-	\$	-
42		Operation labor and expenses	Α			-	-	\$	-
43		Miscellaneous expenses	Α	В		-	-	\$	-
44	744	Chemicals and filtering materials	Α	В		-	-	\$	-
45		Maintenance							
46	746	Maintenance supervision and engineering	Α	В		-	-	\$	-
47	746	Maintenance of structures and equipment			С		-	\$	-
48	747	Maintenance of structures and improvements	Α	В		-	-	\$	-
49	748	Maintenance of water treatment equipment	А	В		-	-	\$	-
50		Total water treatment expenses				\$-	\$-	\$	-
51		IV. TRANS. AND DIST. EXPENSES							
52		Operation							
53		Operation supervision and engineering	А	В		63,023	83,145	\$	(20,122)
54		Operation supervision, labor and expenses			С		-	\$	-
55		Storage facilities expenses	А			-	-	\$	-
56		Operation labor and expenses		В			-	\$	-
57		Transmission and distribution lines expenses	А			-	-	\$	-
58		Meter expenses	А			-	-	\$	-
59		Customer installations expenses	А			-	-	\$	-
60	756	Miscellaneous expenses	А			5,264	1,279	\$	3,985
61		Maintenance							
62		Maintenance supervision and engineering	А	В		-	-	\$	-
63		Maintenance of structures and plant			С		-	\$	-
64		Maintenance of structures and improvements	A	B		-	-	\$	-
65		Maintenance of reservoirs and tanks	A	В		-	-	\$	-
66		Maintenance of trans. and distribution mains	A			-	-	\$	-
67		Maintenance of mains		В			-	\$	-
68		Maintenance of fire mains	A			-	-	\$	-
69		Maintenance of services	А		<u> </u>	76	-	\$	76
70		Maintenance of other trans. and distribution plant		В			-	\$	-
71		Maintenance of meters	A	<u> </u>		-	-	\$	-
72		Maintenance of hydrants	A		-	-	-	\$	-
73	100	Maintenance of miscellaneous plant	A			-	-	\$	-
74		Total transmission and distribution expenses				\$ 68,363	\$ 84,424	\$	(16,061)

# SCHEDULE B-2

	SCHEDULE B-2 Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)										
	Ac	count 502 - Operating Expenses - For C Respondent should use the group							ities (Cor	ntir	nued)
			C	Clas	s		Amount Current		Amount receding	ę	Net Change During Year Show Decrease
Line No.	Acct.	Account (a)	А	в	с		Year (b)		Year (c)		in (Parenthesis) (d)
75		V. CUSTOMER ACCOUNT EXPENSES									
76		Operation					(0.000.007)		(= 440 = 0.4)	•	(000, 100)
77	790	Transferred Customer Expenses	_	_			(6,098,637)		(5,412,531)	\$	(686,106)
78 79	771	Supervision	Α	В	~		672,959		613,318	\$	59,641
80		Superv., meter read., other customer acct expenses Meter reading expenses	A	В	С		(36,034)		- (12,457)	\$ \$	- (23,577)
81		Customer records and collection expenses	A	Б			4,957,630		4,417,166	ֆ \$	540,464
82		Customer records and accounts expenses	~	В			4,957,050		4,417,100	φ \$	
83		Miscellaneous customer accounts expenses	A				504,081		394,504	\$	109,577
84		Uncollectible accounts	A	В	С					\$	-
85		Total customer account expenses		-	-	\$	(1)	\$	-	\$	(1)
86		VI. SALES EXPENSES				-	(-)	- <del>-</del>		Ŧ	(-)
87		Operation									
88	781	Supervision	Α	В			-		-	\$	-
89		Sales expenses			С				-	\$	-
90		Demonstrating selling expenses	Α				-		-	\$	-
91	783	Advertising expenses	Α				-		-	\$	-
92	784	Miscellaneous, jobbing and contract work	Α				-		-	\$	-
93	785	Merchandising, jobbing and contract work	Α				-		-	\$	-
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					(50.077.(70)			•	(4.0.4.4.5.05)
101		Allocation of A&G Expenses	_	_	_		(56,077,476)		51,132,891)	\$	(4,944,585)
102		Administrative and general salaries	A	B	С		15,866,266		15,218,344	\$	647,922
103		Office supplies and other expenses	A	в	С		1,810,899		1,835,969	\$	(25,070)
104		Property insurance	A		<u> </u>		344,977		348,365	\$	(3,388)
105 106		Property insurance, injuries and damages Injuries and damages	A	В	С		3,900,134		3,085,816	\$ \$	- 814,318
100		Employees' pensions and benefits	A	В	С		13,741,784		13,835,421	ֆ \$	(93,637)
107		Franchise requirements	A	B	C		43,385		43,997	<del>ه</del> \$	(612)
100		Regulatory commission expenses	A	В	C		1,914,266		774,819	\$	1,139,447
110		Outside services employed	A				7,891,883		7,577,046	\$	314,837
111		Miscellaneous other general expenses		В			.,,		-	\$	-
112		Miscellaneous other general operation expenses			С				-	\$	-
113		Miscellaneous general expenses	Α		-		2,775,143		2,690,481	\$	84,662
114		Maintenance							-		
115	805	Maintenance of general plant	Α	В	С		3,941,955		3,668,655	\$	273,300
116		Total administrative and general expenses				\$	(3,846,784)	\$	(2,053,978)		(1,792,806)
117		XI. MISCELLANEOUS									
118	810	Customer Surcharges					-	İ	-	\$	-
119		Rents	Α	В	С		458,489		503,958	\$	(45,469)
120	812	Administrative expenses transferred - Cr.	Α	В	С		(2,515,377)		(2,294,308)	\$	(221,069)
121		Duplicate charges - Cr.	Α		С		-		-	\$	-
122		Total miscellaneous				\$	(2,056,888)		(1,790,350)	\$	(266,538)
123		Total operating expenses				\$	(5,834,351)	\$	(3,759,904)	\$	(2,074,447)

	SCHEDULE B-4 Account 507 - Taxes Charged During Year								
	DISTRIBUTION OF TAXES CHARGED								
		1	Total Taxes	(Show u	utility department where a	applicable and account o	charged)		
			Charged	Water	Nonutility	Other	Capitalized		
Line	Kind of Tax		During Year	(Account 507)	(Account 521)	(Account)	(Omit Account)		
No.	(a)		(b)	(c)	(d)	(e)	(f)		
1	Federal corporate income taxes ("FIT")	\$	-	-					
2	CA corp franchise taxes ("CCFT")(current)	\$	-	-					
3	Property taxes	\$	399,718	399,718					
4	Other taxes (details below):	\$	-	-					
5	FIT(deferred)	\$	-	-					
6	Amortization of ITC (Option 1)	\$	-	-					
7	CCFT(deferred)	\$	-	-					
8	Payroll taxes	\$	1,484,988	1,484,988					
9	Franchise taxes including licenses & filing fees	\$	19,299	19,299					
10	Groundwater production assessments (pump taxes)	\$	-	-					
11		\$	-	-					
12		\$	-	-					
13		\$	-	-					
14	Total	\$	1,904,004	\$ 1,904,004	\$-	\$-	\$-		

	Sou	rces of					evelop	ed		
	STDEAMS						(uni	(t) <sup>2</sup>	Appuel	
					FL		(un	ii)	-	
	or Creek	Locatio	on of	F	Priority	/ Right	Diversions		Diverted	
Diverted into*	(Name)	Diversio	n Point				Max.	Min.	(Unit) <sup>2</sup>	Remarks
									"None"	
			0							
	1	VVELI	_5		1		Dum	ning		
At Plant					1 1 <sub>E</sub>	)onth to				
	Location	Number	Dimonsi				Cap	(Unit) <sup>2</sup>		Remarks
			Dimensi					(0111)	Remarks	
REFER TO ATTAC		-								
				-						
TUNNE	LS AND SPRING	SS					(Unit) <sup>2</sup>			
Designation	Location	Nu	mber		Maxi	mum	Mini	mum		Remarks
									"None"	
	•	P	urchased	Wat	er for	Resale			·	
Purchased from										
Annual quantities pu	rchased	"None"					(Unit cho	sen) <sup>2</sup>	CCF	
							<b>、</b>	,		
* State ditch, pipe line, reserve	oir, etc., with name, if an	у.								
•	•									
			-							
-			-	-		is is expressed	In cubic leet p	ber second, I	n galions per	
	Diverted into* Diverted into* At Plant (Name or Number) "REFER TO ATTAC Designation Purchased from Annual quantities pu * State ditch, pipe line, reserv 1 Average depth to water surf 2 The quantity unit in establish use the thousand gallon of	STREAMS         Diverted into*       From Stream or Creek (Name)         Diverted into*       (Name)         Image: Stream or Creek (Name)       Image: Stream or Creek (Name)         Image: Stream or Creek (Name)       Image: Stream or Creek (Name)         Image: Stream or Creek (Name)       Image: Stream or Creek (Name)         Image: Stream or Creek (Name)       Image: Stream or Creek (Name)         Image: Stream or Creek (Name)       Image: Stream or Creek (Name)         Image: Stream or Creek (Name)       Image: Stream or Creek (Name)         Image: Stream or Creek (Name)       Image: Stream or Creek (Name)         Image: Stream or Creek (Name)       Image: Stream or Creek (Name)         Image: Stream or Creek (Name)       Image: Stream or Creek (Name)         Image: Stream or Creek (Name)       Image: Stream or Creek (Name)         Image: Stream or Creek (Name)       Image: Stream or Creek (Name)         Image: Stream or Creek (Name)       Image: Stream or Creek (Name)         Image: Stream or Creek (Name)       Image: Stream or Creek (Name)         Image: Stream or Creek (Name)       Image: Stream or Creek (Name)         Image: Stream or Creek (Name)       Image: Stream or Creek (Name)         Image: Stream or Creek (Name)       Image: Stream or Creek (Name)         Image: Stream or Creek (Name)       Image: Stream or Cree	STREAMS         From Stream or Creek       Locatic         Diverted into*       (Name)       Diversio         Image: Ima	STREAMS  STREAMS  From Stream or Creek Location of Diversion Point  Diversion Point  WELLS  At Plant (Name or Number) Location Number Dimensi "REFER TO ATTACHED SCHEDULE"  REFER TO ATTACHED SCHEDULE"  TUNNELS AND SPRINGS  Designation Location Number  Purchased Purchased from Annual quantities purchased "None"  * State ditch, pipe line, reservoir, etc., with name, if any. Average depth to water surface below ground surface. The quantity unit in established use for expressing water stored and used in large- use the thousand gallon or the hundred cubic feet. The rate of flow or discharge	Surces of Supply and STREAMS From Stream or Creek Location of Diverted into* (Name) Diversion Point Citie Ci	STREAMS       FLO         STREAMS       Location of Diverted into*       Priority (Name)         Diversion Point       Claim         Diverted into*       Image: Claim       Image: Claim         VELLS       Image: Claim       Image: Claim       Image: Claim         WELLS       Image: Claim       Image: Claim       Image: Claim         VELLS       VELLS       Image: Claim       Image: Claim       Image: Claim         VELS       VELLS       Image: Claim       Image: Claim       Image: Claim       Image: Claim         Maximum       Location       Number       Dimensions       Image: Claim       Image: Claim <td< td=""><td>STREAMS       FLOW IN         Diverted into*       (Name)       Diversion Point       Claim       Capacity         Diverted into*       Diversion Point       Claim       Capacity         Marcel Composition       Diversion Point       Claim       Capacity         Marcel Composition       Marcel Composition       Diversion Point       Claim       Capacity         Marcel Composition       Marcel Composition       Marcel Composition       Marcel Composition       Diversion Point       Dive</td><td>SURCES OF SUPPLY and Water Developed         STREAMS       FLOW IN       (unit)         From Stream or Creek       Location of Diversion Point       Priority Right       Diversion         Diverted into*       (Name)       Diversion Point       Claim       Capacity       Max.         Location of Diversion Point       VELLS       VELLS       Pum         At Plant (Name or Number)       Location       Number       Diversions       Water      </td><td>Sources of Supply and Water Developed         STREAMS       FLOW IN      (unit)<sup>2</sup>         From Stream or Creek       Location of Diversion Point       Priority Right       Diversions         Diverted into*       (Name)       Diversion Point       Claim       Capacity       Max.       Min.         WELLS       WELLS       Verted       Pumping       Capacity       Capacity      </td><td>Surces of Supply and Water Developed         STREAMS       FLOW IN       (unit)<sup>2</sup>       Annual Quantities Diversion Point         Diverted into<sup>*</sup>       from Stream or Creek       Location of Diversion Point       Priority Right       Diversions       Diversion         Diverted into<sup>*</sup>       (Name)       Diversion Point       Claim       Capacity       Max.       Min.      (Unit)<sup>2</sup>         Image: Claim Capacity       Max.       Min.       Image: Claim Capacity       Max.       Min.       Image: Claim Capacity       Min.       Image: Claim Capacity       Min.       Image: Claim Capacity       Image: Claim Capacity</td></td<>	STREAMS       FLOW IN         Diverted into*       (Name)       Diversion Point       Claim       Capacity         Diverted into*       Diversion Point       Claim       Capacity         Marcel Composition       Diversion Point       Claim       Capacity         Marcel Composition       Marcel Composition       Diversion Point       Claim       Capacity         Marcel Composition       Marcel Composition       Marcel Composition       Marcel Composition       Diversion Point       Dive	SURCES OF SUPPLY and Water Developed         STREAMS       FLOW IN       (unit)         From Stream or Creek       Location of Diversion Point       Priority Right       Diversion         Diverted into*       (Name)       Diversion Point       Claim       Capacity       Max.         Location of Diversion Point       VELLS       VELLS       Pum         At Plant (Name or Number)       Location       Number       Diversions       Water	Sources of Supply and Water Developed         STREAMS       FLOW IN      (unit) <sup>2</sup> From Stream or Creek       Location of Diversion Point       Priority Right       Diversions         Diverted into*       (Name)       Diversion Point       Claim       Capacity       Max.       Min.         WELLS       WELLS       Verted       Pumping       Capacity       Capacity	Surces of Supply and Water Developed         STREAMS       FLOW IN       (unit) <sup>2</sup> Annual Quantities Diversion Point         Diverted into <sup>*</sup> from Stream or Creek       Location of Diversion Point       Priority Right       Diversions       Diversion         Diverted into <sup>*</sup> (Name)       Diversion Point       Claim       Capacity       Max.       Min.      (Unit) <sup>2</sup> Image: Claim Capacity       Max.       Min.       Image: Claim Capacity       Max.       Min.       Image: Claim Capacity       Min.       Image: Claim Capacity       Min.       Image: Claim Capacity       Image: Claim Capacity

### SCHEDULE D-2 Description of Storage Facilities

Line			Combined Capacity	
No.	Туре	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	-	-	

1         Ditch		SCHEDULE D-3 Description of Transmission and Distribution Facilities												
No.         0 to 5         6 to 10         11 to 20         21 to 30         31 to 40         41 to 50         51 to 75         76 to 1           1         Ditch         -														
2         Flume         Image         Ima			0 to 5	6 to 10	) 11 to	20	21 to 30	31	to 40	41 t	o 50	51 to 75	7	6 to 100
3         Lined conduit         Image: Second conduct         Image: Second cond cond														
4         5         Total         - <td></td>														
5       Total       - <td></td> <td>Lined conduit</td> <td></td>		Lined conduit												
Line         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         Image: Second or Miner's Inches (State Which)           Line         101 to 200         201 to 300         301 to 400         401 to 500         501 to 750         751 to 100         Over 1000         All Leng           6         Ditch         -	5	Total		-	-	-		-	-		-		-	-
No.         101 to 200         201 to 300         301 to 400         401 to 500         501 to 750         751 to 1000         Over 1000         All Leng           6         Ditch         -	Capacities in Cubic Feet Per Second or Miner's Inches (State Which)													
7       Flume       1 <th1< th="">       1       1       <th1< th=""></th1<></th1<>	No.		101 to 200	) 201 to 3	00 301 to	400 4	101 to 50	0 501	to 750	751 to	5 1000	Over 1000	AI	I Lengths
8       Lined conduit       Image: construct of the second														-
9         0         10         Total         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         1         2         21/2         3         4         5         6         8         10           Inite the set of				-	_			_						-
10       Total       - <td></td> <td>-</td>														-
B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING           Line         1         2         21/2         3         4         5         6         8         10           No.         1         2         21/2         3         4         5         6         8         10           II Cast Iron         -	-	Total		-	-			_						
Line No.         1         2         21/2         3         4         5         6         8         10           11         CastIron         -	10	Total		-	-	-		-	-		-		-	-
11       Cast Iron       -														
12       Cement Lined Steel       -			1	2	2 1/2	3		4	5		6	8		10
13       Concrete       -										-				-
14       Copper       - </td <td></td> <td>-</td>														-
15       Steel       - <td></td> <td>-</td>														-
16       Asbestos Cement       -														-
17       Ductile Iron       -       <														-
18       HDPE       - <td></td> <td>-</td>														-
19       PVC       -														-
20       -														-
$\begin{array}{c c c c c c c c c c c c c c c c c c c $		PVC												-
22         Total         - <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td>			-	-	-		-	-	-	-		-	-	-
B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued           Line         Other Sizes         Other Sizes         Tot           No.         12         14         16         18         20         24         22/30         All Si           23         Cast Iron         -         -         -         -         -         -         All Si           24         Cement Lined Steel         -		Total					_			_		_	_	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	22	IUldi	-	-	-		-	-		-		-	-	-
$\begin{array}{c c c c c c c c c c c c c c c c c c c $		B. FOOTAGE	S OF PIPE B	Y INSIDE DI	AMETERS II		<u>ES - NOT</u>	INCLU	DING SE	RVICE				
23       Cast Iron       -			12	14	16	15		20	24		(Sp	ecify Sizes)		Total All Sizes
24       Cement Lined Steel       -       -       -       -       -       -       -       -       -       -       -       -       20       Copper       -       -       -       -       -       -       20       Copper       -       -       -       -       -       -       20       20       Steel       -       -       -       -       -       -       20       20       20       Cement       -       -       -       -       -       -       20       20       20       20       -       -       -       -       -       -       20       20       20       20       -       -       -       -       -       -       -       -       -       20       20       20       - <td></td> <td>Cast Iron</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>,00</td> <td></td> <td></td> <td>-</td>		Cast Iron									,00			-
25       Concrete       -									-					-
26       Copper       - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>1</td> <td>-  </td> <td></td> <td></td> <td></td> <td>-</td>							-	-	1	-				-
27       Steel       - <td></td> <td>-</td>														-
29       Ductile Iron       -       <			-	-	-		-	-		-		-		-
29       Ductile Iron       -       <			-	-	-		-	-	1	-		-		-
30       HDPE       - <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>1</td> <td>-  </td> <td></td> <td>-</td> <td></td> <td>-</td>			-	-	-		-	-	1	-		-		-
31     PVC     -     -     -     -     -       32			-	-	-		-	-	1	-		-		-
32			-	-	-		-	-	1	-		-		-
33									1					-
														-
		Total	-	-	-		-	-		-		-	-	-

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

\* Data run as of 1/2/2025 and 1/2/2024, 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 12/31/2024 for meters and 1/2/2025 for active service connections, respectively.

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

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

## End of Year Balances in Selected Accounts

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

131	Materials and Supplies	\$ (17,054)
100-3	Construction Work in Progress	\$ 6,607,456
241	Advances for Construction	\$ 25,262
265	Contributions in Aid of Construction	\$ (75,579)

DECLARATION							
(PLEASE VER	IFY THAT ALL SCHEDULES AF	RE ACCURATE AND COMPLETE BEFORE SIGNING)					
I, the undersigned		Gladys Farrow					
	Name of Dist	rict Manager or Equivalent (Please Print)					
of	Genera	al Office District					
	Name of	of District					
of	of Golden State Water Company						
Name of Utility							
at	630 East Footbill	Blvd., San Dimas, CA 91773					
a		s of District Office					
under penalty of per	jury do declare that this report h	as been prepared by me, or under my direction, from the					
	nt - Finance, Treasurer and	Ale la de Tano					
	sistant Secretary	Var Dol. Jamov					
T	itle (Please Print)	\$ignature /					
	909 394-3600	May 27, 2025					
Т	elephone Number	Date					

### INDEX

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Acres Irrigated	17
Advances for construction	18
Construction work in progress	18
Contributions in aid of construction	18
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Materials and supplies	18
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Service connections, active	16
Signature	19
Sources of supply and water developed	14
Storage facilities	14
Taxes	13
Transmission and distribution facilities	15
Utility plant in service	4-5

				SCHEDULE							
		Αςςοι	int 10	0.1 - Utility	Plan	it in Servic	e				
Line		Title of Account	В	Balance Beg of Year		Additions uring Year	(Retirements During Yea	/	Other Debits or (Credits)		Balance End of Year
No.	Acct	(a)		(b)		(c)	(d)		(e)		(f)
1		I. INTANGIBLE PLANT									
2	301	Organization		-		-		-	-	\$	-
3	302	Franchises and Consents (Schedule A-1c)		-		-		-	-	\$	-
4	303	Other Intangible Plant		-		-	*	-	-	\$	-
5		Total Intangible Plant	\$	-	\$	-	\$	- 9	ş -	\$	-
6											
7	000		<b>*</b>		•		<b>^</b>		<b>N</b>	•	
8	306	Land and Land Rights	\$	-	\$	-	\$	- 9	Þ -	\$	-
9											
10	014	III. SOURCE OF SUPPLY PLANT								•	
11	311	Structures and Improvements		-	-	-	(17.00	-	-	\$	-
12	312	Collecting and Impounding Reservoirs		1,774,372	-	72,727	(17,02	(8)	-	\$	1,830,071
13	313	Lake, River and Other Intakes		-		-		-	-	\$	-
14	314	Springs and Tunnels		-		-		-	-	\$	-
15 16	315 316	Wells		-		-		-	-	\$	-
16	316	Supply Mains Other Source of Supply Plant		-		-		-	-	\$ \$	-
17	317	Total Source of Supply Plant	¢	1,774,372	¢	- 72,727	\$ (17,02	-	-	ծ \$	- 1,830,071
10		Total Source of Supply Plant	\$	1,774,372	\$	12,121	<del>۵</del> (۱7,02	0) 1	• -	¢	1,030,071
20		IV. PUMPING PLANT									
20	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	\$	-	\$	- 9	- 6	\$	6,981
27			<u> </u>						·		
28		V. WATER TREATMENT PLANT	1								
29	331	Structures and Improvements		-		-		-	-	\$	-
30	332	Water Treatment Equipment		-		-		-	-	\$	-
31		Total Water Treatment Plant	\$	-	\$	-	\$	- 9	<b>-</b>	\$	-

		Account 100	SCHEDU 1 - Utility Pla		Continued)		
Line		Title of Account	Balance Beg of Year	Additions During Year	(Retirements) During Year	Other Debits or (Credits)	Balance End of Year
No.	Acct	(a)	(b)	(C)	(d)	(e)	(f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	-	-	-	-	\$-
34	342	Reservoirs and Tanks	-	-	-	-	\$-
35	343	Transmission and Distribution Mains	-	-	-	-	\$-
36	344	Fire Mains	-	-	-	-	\$-
37	345	Services	-	-	-	-	\$-
38	346	Meters	-	-	-	-	\$-
39	347	Meter Installations	-	-	-	-	\$-
40	348	Hydrants	-	-	-	-	\$-
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$-
42		Total Transmission and Distribution Plant	\$-	\$-	\$-	\$-	\$-
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	154,438	-	-	-	\$ 154,438
46	372	Office Furniture and Equipment	302,534	30,396	-	-	\$ 332,930
47	373	Transportation Equipment	287,047	8,484	-	47,618	\$ 343,149
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	-	-	-	-	\$ -
51	377	Power Operated Equipment	5,501	15,348	-	-	\$ 20,849
52	378	Tools, Shop and Garage Equipment	117,408	14,879	-	-	\$ 132,287
53	379	Other General Plant	11,069	-	-	-	\$ 11,069
54		Total General Plant	\$ 877,997	\$ 69,106	\$-	\$ 47,618	\$ 994,721
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	\$ 2.659.350	\$ 141.833	\$ (17.028)	Ŧ	\$ 2.831.774

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

	SCHEDULE A-1c Account 302 - Franchises and Consents										
Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year <sup>1</sup> (e)						
1	None										
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	CAS	iH		
				Balance		Balance
Line		Title of Account		12/31/2024		1/1/2024
No.	Acct.	(a)		(b)		(c)
		RATE BASE				
4			_			
1		Utility Plant	_	4 004 700		004.070
2		Plant in Service Construction Work in Progress	_	1,001,700		884,976 15,016
4		General Office Prorate	_	938		15,010
4 5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$	1,002,638	\$	899,992
5		Total Gross Plant (-Line 2 + Line 3 + Line 4)	φ	1,002,030	φ	099,992
6		Less Accumulated Depreciation	_			
7		Plant in Service		252,569		188,026
8		General Office Prorate		232,303		100,020
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$	252,569	\$	188,026
			Ψ	202,003	Ψ	100,020
10		Less Other Reserves				
11		Deferred Income Taxes		107,160		104,750
12		Deferred Investment Tax Credit		-		-
13		Other Reserves		51		51
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$	107,210	\$	104,801
				- , -		- ,
15		Less Adjustments				
16		Contributions in Aid of Construction		(23,575)		-
17		Advances for Construction		2,672		2,672
18		Other		-		,
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$	(20,903)	\$	2,672
20		Add Materials and Supplies		(65,673)		(66,863)
21		Add Working Cash (=Line 34)		-		-
22		Add General Office, Regions, District Office and CSA allocation		(598,089)		(537,631)
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).				

	So Accounts 250, 251, 252, 2	CHEDULE A- 53, 259 - Dep	-	id Amortiza	tion Reserv	es
		Account 250	Account 251 Limited-Term	Account 252 Utility Plant	Account 253	Account 259 Recycled
		Utility	Utility	Acquisition	Other	Water Utility
Line	Item	Plant	Investments	Adjustments	Property	Plant
No.	(a)	(b)	(c)	(d)	(e)	(f)
1	Balance in reserves at beginning of year	1,105,565	36,018	- (4)	- (0)	-
2	Add: Credits to reserves during year	.,,				
3	(a) Charged to Account 503	104,934	-			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	-	-			
7	(e) Charged to clearing accounts	25,126	-			
8	(f) Salvage recovered	20,120	-			
-	(g) All other credits <sup>1</sup>					
9 10	Total credits	\$ 130,060	- •	¢	¢	¢
		\$ 130,060	\$ -	\$-	\$ -	\$-
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	-	-			
13	(b) Cost of removal	-	-			
14	(c) All other debits <sup>1</sup>	(1,058)	-			
15	Total debits	\$ (1,058)		\$ -	\$-	\$ -
16	Balance in reserve at end of year	\$ 1,234,567	\$ 36,018	\$-	\$-	\$-
17						
18	State method of determining depreciation cha	arges.		Composite Rate		
19						
20						
21						
22						
	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT
22	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT
22 23	Report the depreciation claimed in your Fede 1/ General reclassifications and rate base ad		turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT
22 23 24			turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT
22 23 24 25			turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT
22 23 24 25 26			turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT
22 23 24 25 26 27			turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT
22 23 24 25 26 27 28			turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT
22 23 24 25 26 27 28 29			turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT
22 23 24 25 26 27 28 29 30			turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT
22 23 24 25 26 27 28 29 30 31			turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT
22 23 24 25 26 27 28 29 30 31 32			turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT
22 23 24 25 26 27 28 29 30 31 32 33			turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT
22 23 24 25 26 27 28 29 30 31 32 33 34 35			turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT
22 23 24 25 26 27 28 29 30 31 32 33 33 34			turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36			turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38			turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39			turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40			turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41			turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40			turn for the year -	- \$	NOT AVAILABL	E BY DISTRICT

		Account 250 - An	alysi		es	in Deprecia														
		(This schedule is to be completed	if record	ds are maintained	l shov	wing depreciation re	serve by plant account	s)												
Line No.	Acct.	DEPRECIABLE PLANT (a)	E	Balance Beginning of Year (b)		Beginning of Year		Beginning of Year		Beginning of Year		Beginning of Year		Beginning of Year		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		(522,722)		(66,575)		-	\$	(589,297)										
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	\$	(522,722)	\$	(66,575)	\$	\$-	\$	(589,297)										
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		(4,375)		(246)	-	-	\$	(4,621)										
17		Total Pumping Plant	\$	(4,375)	\$	(246)	\$.	\$-	\$	(4,621)										
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		(186,613)		(2,097)		-	\$	(188,710)										
38	372	Office Furniture and Equipment		(199,907)		(24,948)		-	\$	(224,855)										
39	373	Transportation Equipment		(102,257)		(25,126)	1,058	-	\$	(126,325)										
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		(80,986)		(10,208)		-		(91,194)										
45	379	Other General Plant		(8,550)		(859)		-		(9,409)										
46	390	Other Tangible Property		-		-		-		-										
47	391	Water Plant Purchased		-		-		-	\$	-										
48		Total General Plant	\$	(578,468)	\$	(63,239)				(640,649)										
49		Total	\$	(1,105,565)	\$	(130,060)			_	(1,234,566)										

		SCHEDULI Account 501 - Opera			
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 Commericial 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		Miscellaneous Service Revenues	-	-	\$-
33	612	Rent from Water Property	-	-	\$-
34	613	Interdepartmental Rents	-	-	\$-
35	614	Other Water Revenues	5,560	90	\$ 5,470
36	615	Recycled Water Revenues	-	-	\$ -
37	= 0.4	Total Other Water Revenues	\$ 5,560		\$ 5,470
38	501	Total operating revenues	\$ 5,560	\$ 90	\$ 5,470

		SCHEDULE B Account 502 - Operating Expenses - For C Respondent should use the group of accour	las				ter Utilities		
		Assessed	С	Clas	s	Amount Current	Amount Preceding	[ Sh	Net Change During Year ow Decrease
Line No.	Acct.	Account (a)	А	в	C	Year (b)	Year (c)	in	(Parenthesis) (d)
1	AUCI.		A	Б	C	(u)	(C)		(u)
2		Operation							
3	701	Operation supervision and engineering	A	В		(15)	3,952	\$	(3,967)
4	-	Operation supervision, labor and expenses	~	Б	С	(13)	5,952	\$ \$	(3,907)
5		Operation labor and expenses	А	В	0			Ψ \$	
6		Miscellaneous expenses	A	D			-	Ψ \$	
7	704	Purchased water including MCBA/supply cost balancing accounts	A	В	С		-	\$	-
8		Maintenance			Ū			Ŷ	
9	706	Maintenance supervision and engineering	Α	В		(4)	2.414	\$	(2,418)
10	706	Maintenance of structures and facilities		_	С	(-)	_,	\$	-
11		Maintenance of structures and improvements	А	В	-	-	-	\$	-
12	-	Maintenance of collect and impound reservoirs	A	_		-	-	\$	-
13		Maintenance of source of supply facilities		В		-	-	\$	-
14		Maintenance of lake, river and other intakes	А			-	-	\$	-
15	710	Maintenance of springs and tunnels	Α			-	-	\$	-
16	711	Maintenance of wells	Α			-	-	\$	-
17	712	Maintenance of supply mains	Α			-	-	\$	-
18	713	Maintenance of other source of supply plant	А	В		101	-	\$	101
19		Total source of supply expense				\$ 82	\$ 6,366	\$	(6,284)
20		II. PUMPING EXPENSES							
21		Operation							
22	721	Operation supervision and engineering	Α	В		(16)	4,355	\$	(4,371)
23	721	Operation supervision labor and expense			С		-	\$	-
24	722	Power production labor and expenses	А			-	-	\$	-
25	722	Power production labor, expenses and fuel		В			-	\$	-
26	723	Fuel for power production	А			-	-	\$	-
27	724	Pumping labor and expenses	А	В		554	-	\$	554
28	725	Miscellaneous expenses	А			3,517	1,306	\$	2,211
29	726	Fuel or power purchased for pumping	А	В	С	-	-	\$	-
30		Maintenance							
31	729	Maintenance supervision and engineering	А	В		-	-	\$	-
32	729	Maintenance of structures and equipment			С		-	\$	-
33		Maintenance of structures and improvements	А	В		-	-	\$	-
34		Maintenance of power production equipment	Α	В		-	-	\$	-
35		Maintenance of power pumping equipment	А	В		-	(2)	\$	2
36	733	Maintenance of other pumping plant	А	В		-	-	\$	-
37		Total pumping expenses				\$ 4,055	\$ 5,659	\$	(1,604)

## SCHEDULE B-2

Ac	coun	SCHEDULE t 502 - Operating Expenses - For Class Respondent should use the group of ac	A	, B	, a		•	Con	tinued)
			C	Clas	s	Amount Current	Amount Preceding	D Sho	let Change During Year Dw Decrease
Line		Account		_	_	Year	Year	in	(Parenthesis)
No.	Acct.	(a)	А	В	С	(b)	(c)		(d)
38		III. WATER TREATMENT EXPENSES							
39		Operation		_		(4-7)		•	(2, 27, 1)
40	741	Operation supervision and engineering	А	В		(15)	3,959	\$	(3,974)
41		Operation supervision, labor and expenses			С		-	\$	-
42		Operation labor and expenses	А			597	540	\$	57
43		Miscellaneous expenses	А	В		243	-	\$	243
44	744	Chemicals and filtering materials	А	В		-	1,596	\$	(1,596)
45		Maintenance							
46	746	Maintenance supervision and engineering	А	В		-	-	\$	-
47		Maintenance of structures and equipment			С		-	\$	-
48		Maintenance of structures and improvements	А	В		217	-	\$	217
49	748	Maintenance of water treatment equipment	А	В		-	-	\$	-
50		Total water treatment expenses				\$ 1,042	\$ 6,095	\$	(5,053)
51		IV. TRANS. AND DIST. EXPENSES							
52		Operation							
53	751	Operation supervision and engineering	А	В		(12)	3,076	\$	(3,088)
54	751	Operation supervision, labor and expenses			С		-	\$	-
55	752	Storage facilities expenses	А			-	-	\$	-
56	752	Operation labor and expenses		В			-	\$	-
57	753	Transmission and distribution lines expenses	А			-	-	\$	-
58	754	Meter expenses	А			-	-	\$	-
59	755	Customer installations expenses	А			-	-	\$	-
60	756	Miscellaneous expenses	А			3,872	304	\$	3,568
61		Maintenance							
62	758	Maintenance supervision and engineering	А	В		-	-	\$	-
63	758	Maintenance of structures and plant			С		-	\$	-
64	759	Maintenance of structures and improvements	А	В		-	-	\$	-
65	760	Maintenance of reservoirs and tanks	А	В		85	-	\$	85
66	761	Maintenance of trans. and distribution mains	А			-	-	\$	-
67	761	Maintenance of mains		В		-	-	\$	-
68	762	Maintenance of fire mains	А			-	-	\$	-
69	763	Maintenance of services	А			-	-	\$	-
70	763	Maintenance of other trans. and distribution plant		В		-	-	\$	-
71		Maintenance of meters	А			-	-	\$	-
72	765	Maintenance of hydrants	А			-	-	\$	-
73		Maintenance of miscellaneous plant	А			-	-	\$	-
74		Total transmission and distribution expenses				\$ 3,945	\$ 3,380	\$	565

	Ac	SCHED count 502 - Operating Expenses - For C					and C Wate	er U	Itilities (Co	nti	nued)
		Respondent should use the group									
			C	Clas	s		Amount Current		Amount Preceding		Net Change During Year Show Decrease
Line		Account					Year		Year		in (Parenthesis)
No.	Acct.	(a)	А	В	С		(b)		(c)		(d)
75		V. CUSTOMER ACCOUNT EXPENSES									
76		Operation									
77	790	Transferred Customer Expenses					(3,146)	-	(203)		(2,943)
78		Supervision	А	В			-	-	-	\$	-
79		Superv., meter read., other customer acct expenses		_	С			-	-	\$	-
80		Meter reading expenses	Α	В			2,837		203	\$	2,634
81		Customer records and collection expenses	А				310	-	-	\$	310
82		Customer records and accounts expenses		В				-	-	\$	-
83		Miscellaneous customer accounts expenses	Α				-	-	-	\$	-
84	775	Uncollectible accounts	А	В	С		-	+	-	\$	-
85		Total customer account expenses				\$	1	\$	-	\$	1
86		VI. SALES EXPENSES									
87		Operation									
88		Supervision	А	В			-		-	\$	-
89		Sales expenses			С				-	\$	-
90		Demonstrating selling expenses	А				383		6,561	\$	(6,178)
91		Advertising expenses	А				13,311		18,336	\$	(5,025)
92		Miscellaneous, jobbing and contract work	А				-	-	-	\$	-
93	785	Merchandising, jobbing and contract work	А				-	-	-	\$	-
94		Total sales expenses				\$	13,694	\$	24,897	\$	(11,203)
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		Allocation of A&G Expenses					(1,793,181)		(1,682,449)		(110,732)
102		Administrative and general salaries	А	В	С		980,741	-	818,902	\$	161,839
103		Office supplies and other expenses	А	В	С		64,249	-	65,237	\$	(988)
104		Property insurance	А				-		-	\$	-
105		Property insurance, injuries and damages		В	С				-	\$	-
106		Injuries and damages	А				83,644		63,300	\$	20,344
107		Employees' pensions and benefits	A	В	С		410,829		414,170	\$	(3,341)
108		Franchise requirements	A	В	С		5,551		6,404	\$	(853)
109		Regulatory commission expenses	A	В	С		-		-	\$	-
110		Outside services employed	А				65,259		93,632		(28,373)
111		Miscellaneous other general expenses		В					-	\$	-
112		Miscellaneous other general operation expenses		<u> </u>	С		5 00 1		-	\$	-
113	799	Miscellaneous general expenses	A	<u> </u>			5,321		5,630	\$	(309)
114	005	Maintenance	^				70		-	¢	
115	805	Maintenance of general plant	A	В	С	¢	73	¢	16	\$	57
116		Total administrative and general expenses		<u> </u>		\$	(177,514)	¢	(215,158)	\$	37,644
117	0/0	XI. MISCELLANEOUS		<u> </u>						ć	
118		Customer Surcharges					-			\$	-
119		Rents	A	В	С		48,317		47,016	\$	1,301
120		Administrative expenses transferred - Cr.	A	В			-		-	\$	-
121	813	Duplicate charges - Cr.	А	В	С	¢	-	¢	-	\$	-
122	1	Total miscellaneous				\$		\$	47,016	\$	1,301
123		Total operating expenses				\$	(106,378)	\$	(121,745)	\$	15,367

	SCHEDULE B-4 Account 507 - Taxes Charged During Year												
			DISTRIBUTION OF TAXES CHARGED										
		Total Taxes	(Show u	utility department where	applicable and account	charged)							
		Charged	Water	Nonutility	Other	Capitalized							
Line	Kind of Tax	During Year	(Account 507)	(Account 521)	(Account)	(Omit Account)							
No.	(a)	(b)	(c)	(d)	(e)	(f)							
1	Federal corporate income taxes ("FIT")	\$-	-										
2	CA corp franchise taxes ("CCFT")(current)	\$-	-										
3	Property taxes	\$ 7,740	7,740										
4	Other taxes (details below):	\$-	-										
5	FIT(deferred)	\$-	-										
6	Amortization of ITC (Option 1)	\$-	-										
7	CCFT(deferred)	\$-	-										
8	Payroll taxes	\$ 65,839	65,839										
9	Franchise taxes including licenses & filing fees	\$-	-										
10	Groundwater production assessments (pump taxes)	\$-	-										
11		\$-	-										
12		\$-	-										
13		\$-	-										
14	Total	\$ 73,579	\$ 73,579	\$-	\$-	\$-							

		Αссоι		SCHEDULE 00.1 - Utility	 -	e			
Line No.	Acct	Title of Account (a)	E	Balance Beg of Year (b)	Additions uring 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		2,620,000	-	-	-	\$	2,620,000
5		Total Intangible Plant	\$	2,620,000	\$ -	\$-	\$-	\$	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	-	(46,376)	-	\$	1,040,109
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	\$ -	\$ (46,376)	\$-	\$	1,040,109
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								1	
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		Title of Account	Balance Beg of Year	Additions During Year	(Retirements) During Year	Other Debits or (Credits)	Balance End of Year			
No.	Acct	(a)	(b)	(c)	(d)	(e)	(f)			
32	AUUI		(d)	(0)	(u)	(e)	(1)			
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	453,983	-	-	-	\$ 453,983			
42		Total Transmission and Distribution Plant	\$ 453,983	\$-	\$-	\$-	\$ 453,983			
43							, , , , , , , , , , , , , , , , , , ,			
44		VII. GENERAL PLANT								
45	371	Structures and Improvements	604.919	257,142	-	-	\$ 862.062			
46	372	Office Furniture and Equipment	1,090,189	38,998	(57,918)	-	\$ 1,071,268			
47	373	Transportation Equipment	3,872,843	399,350	(226,194)	-	\$ 4,045,999			
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	658,621	29,769	-	-	\$ 688,390			
53	379	Other General Plant	282,332	5,292	-	-	\$ 287,624			
54		Total General Plant	\$ 6,944,570	\$ 730,550	\$ (284,112)	\$-	\$ 7,391,008			
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	\$ 12,116,212	\$ 730,550	\$ (330,488)	\$-	\$ 12,516,274			

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

	SCHEDULE A-1c Account 302 - Franchises and Consents								
Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year <sup>1</sup> (e)				
1	None								
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	CAS	SH		
				Balance		Balance
Line		Title of Account		12/31/2024		1/1/2024
No.	Acct.	(a)		(b)		(c)
		RATE BASE				
4						
1		Utility Plant		11 170 100		44 000 700
2		Plant in Service		11,476,166		11,029,728
3		Construction Work in Progress General Office Prorate		119,942		168,841
4 5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	¢	-	\$	11 109 560
5		Total Gross Plant (–Line 2 + Line 5 + Line 4)	\$	11,596,107	φ	11,198,569
6		Less Accumulated Depreciation				
7		Plant in Service		5,374,933		5,183,700
8		General Office Prorate	-			3,103,700
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$	5,374,933	\$	5,183,700
5			Ψ	0,017,000	Ψ	0,100,100
10		Less Other Reserves				
11		Deferred Income Taxes		1,089,686		1,050,450
12		Deferred Investment Tax Credit		-		-
13		Other Reserves		(2,548)		(2,548)
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$	1,087,138	\$	1,047,902
						· · ·
15		Less Adjustments				
16		Contributions in Aid of Construction		2,130		12,610
17		Advances for Construction		3,824		3,824
18		Other				
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$	5,955	\$	16,435
20		Add Materials and Supplies		(35,760)		(47,038)
21		Add Working Cash (=Line 34)		-		-
22		Add General Office, Regions, District Office and CSA allocation		(5,092,322)		(4,903,495)
23 24		TOTAL DISTRICT RATE BASE (=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21 + Line 22)	•	(4)	<b>•</b>	(4)
24		I(-Line 5 - Line 5 - Line 14 - Line 15 + Line 20 + Line 21 + Line 22)	\$	(1)	φ	(1)
		Working Cash				
24		Determination of Onerational Cook Descriptions of	_			
24		Determination of Operational Cash Requirement	_			
25 26		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible Purchased Power & Commodity for Resale*	_			
20 27		Meter Revenues: Bimonthly Billing	_			
27		Other Revenues: Flat Rate Monthly Billing	_			
20		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")	\$	-	\$	-
			Ť		+	
		Electric power, gas or other fuel purchased for pumping and/or				

	Se Accounts 250, 251, 252, 25	CHEDULE A- 53, 259 - Dep	-	nd Amortiza	tion Reserv	'es
		Account 250	Account 251 Limited-Term	Account 252 Utility Plant	Account 253	Account 259 Recycled
		Utility	Utility	Acquisition	Other	Water Utility
Line	Item	Plant	Investments	Adjustments	Property	Plant
No.	(a)	(b)	(c)	, (d)	(e)	(f)
1	Balance in reserves at beginning of year	3,824,058	2,126,096	-	-	-
2	Add: Credits to reserves during year	- , - ,	, ,,			
3	(a) Charged to Account 503	170,795	89,037			
4	(b) Charged to Account 504	-	-			
5	(c) Charged to Account 505	-	-			
6	(d) Charged to Account 265	860	-			
7	(e) Charged to clearing accounts	245,844	-			
8	(f) Salvage recovered	33,053	-			
9	(g) All other credits <sup>1</sup>		1			
10	Total credits	\$ 450,552	\$ 89,037	\$-	\$ -	\$-
11	Deduct: Debits to reserves during year	φ 400,002	φ 05,001	Ψ -	Ψ -	Ψ -
12	(a) Book cost of property retired	(284,112)	-			
13	(b) Cost of removal	(52,421)				
	(c) All other debits <sup>1</sup>	(32,421)				
14	Total debits	- (000 F00)	-	¢	¢	¢
15 16	Balance in reserve at end of year	\$ (336,533) \$ 3,938,077	\$ - \$ 2,215,133	\$ - \$ -	\$ - \$ -	\$ - \$ -
10	Balance in reserve at end of year	\$ 3,930,077	\$ 2,215,155	φ -	- Ф	φ -
17	State method of determining depreciation cha	argos		Composite Rate		
10		alges.		Composite Nate		
20						
21						
22						
23	Report the depreciation claimed in your Fede	ral Income Tax Re	turn for the year.	- \$	NOT AVAILABL	E BY DISTRICT
24			ann for the year	Ψ		E BT DIOTRIOT
24	1/ General reclassifications and rate base ad	iustmonto				
25	I/ General reclassifications and rate base au	Justiments				
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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.	(This schedule is to be completed DEPRECIABLE PLANT (a)		ds are maintained Balance Beginning of Year (b)		Credits to Reserve During Year Excl. Salvage (c)	serve by plant accounts 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		(524,220)		(11,822)	-	-	\$	(536,043)
4	313	Lake, river and Other Intakes		-		-	-	-	\$	-
5	314	Springs and Tunnels		-		-	-	-	\$	-
6	315	Wells		-		-	-	-	Ŧ	-
7	316	Supply Mains		-		-	-	-	\$	-
8	317	Other Source of Supply Plant		-		-	-	-		-
9		Total Source of Supply Plant	\$	(524,220)	\$	(11,822)	\$-	\$-	\$	(536,043)
10										
11		II. PUMPING PLANT								
12	321	Structures and Improvements		(8,570)		(548)	-	-	\$	(9,118)
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	\$	(13,462)	\$	(548)	\$-	\$-	\$	(14,010)
18										
19		III. WATER TREATMENT PLANT								
20	331	Structures and Improvements		(3,866)		(196)	-	-	\$	(4,062)
21	332	Water Treatment Equipment		22,350		(196)	-	-	\$	22,155
22		Total Water Treatment Plant	\$	18,484	\$	(392)	\$-	\$-	\$	18,093
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		226,701		-	-	-	Ŧ	226,701
34		Total Transmission and Distribution Plant	\$	201,054	\$	-	\$-	\$-	\$	201,054
35										
36		V. GENERAL PLANT								
37	371	Structures and Improvements		(214,470)		(23,268)	-	52,421		(185,317)
38	372	Office Furniture and Equipment		(938,509)		(52,946)	57,918	-	\$	(933,537)
39	373	Transportation Equipment		(1,795,676)		(245,844)	226,194	(33,053)		(1,848,379)
40	374	Stores Equipment		-		-	-	-	\$	-
41	375	Laboratory Equipment		(276)		(54)		-		(330)
42	376	Communication Equipment		10,644		(148)		-		10,496
43	377	Power Operated Equipment		(228,050)		(9,582)	-	-		(237,632)
44	378	Tools, Shop and Garage Equipment		(264,119)		(44,312)	-	-		(308,431)
45	379	Other General Plant		(112,419)		(28,583)	-	-		(141,003)
46	390	Other Tangible Property		-		-	-	-	\$	-
47	391	Water Plant Purchased		36,962	L	-	-	-	\$	36,962
48		Total General Plant	\$	(3,505,914)						(3,607,171)
49		Total	\$	(3,824,058)	\$	(417,500)	\$ 284,112	\$ 19,368	\$	(3,938,077)

	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 Commericial 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 E Account 502 - Operating Expenses - For O Respondent should use the group of accou	la				ter Utilities		
				Clas		Amount Current	Amount Preceding	Du Shov	t Change ring Year v Decrease
Line		Account		_	-	Year	Year	in (F	arenthesis)
No.	Acct.		А	в	С	(b)	(c)		(d)
1		I. SOURCE OF SUPPLY EXPENSE	_						
2	704	Operation				17.000	45.000	<b>^</b>	0.070
3		Operation supervision and engineering	A	В	~	17,969	15,299	\$	2,670
4		Operation supervision, labor and expenses		В	С	000	-	\$	-
5	-	Operation labor and expenses	A	в		236	-	\$	236
6		Miscellaneous expenses	A	_	_	80	-	\$	80
7	704	Purchased water including MCBA/supply cost balancing accounts	A	в	С	-	-	\$	-
8	700	Maintenance						<b>^</b>	
9	706	Maintenance supervision and engineering	А	В	~	-	-	\$	-
10		Maintenance of structures and facilities		_	С		-	\$	-
11		Maintenance of structures and improvements	A	В		-	-	\$	-
12		Maintenance of collect and impound reservoirs	Α	_		-	-	\$	-
13	708	Maintenance of source of supply facilities	<u> </u>	В			-	\$	-
14		Maintenance of lake, river and other intakes	A			-	-	\$	-
15		Maintenance of springs and tunnels	Α			-	-	\$	-
16		Maintenance of wells	Α			-	-	\$	-
17		Maintenance of supply mains	Α	_		-	-	\$	-
18	713	Maintenance of other source of supply plant	А	В		-	-	\$	-
19		Total source of supply expense	•			\$ 18,285	\$ 15,299	\$	2,986
20		II. PUMPING EXPENSES							
21		Operation							
22		Operation supervision and engineering	А	В		12,942	11,424	\$	1,518
23		Operation supervision labor and expense			С		-	\$	-
24		Power production labor and expenses	Α			-	-	\$	-
25		Power production labor, expenses and fuel		В			-	\$	-
26		Fuel for power production	Α			-	-	\$	-
27		Pumping labor and expenses	А	В		87,863	70,316	\$	17,547
28		Miscellaneous expenses	Α			73,131	58,823	\$	14,308
29	726	Fuel or power purchased for pumping	А	В	С	-	-	\$	-
30		Maintenance							
31		Maintenance supervision and engineering	А	В		-	-	\$	-
32	729	Maintenance of structures and equipment			С		-	\$	-
33		Maintenance of structures and improvements	А	В		-	-	\$	-
34		Maintenance of power production equipment	Α	В		-	-	\$	
35		Maintenance of power pumping equipment	Α	В		9,138	21,317	\$	(12,179)
36	733	Maintenance of other pumping plant	А	В		-	-	\$	-
37		Total pumping expenses	•		1	\$ 183,074	\$ 161,880	\$	21,194

Ac	coun	SCHEDULE t 502 - Operating Expenses - For Class Respondent should use the group of ac	Α	, B	, a		•	Con	tinued)	
			C	Clas	s	Amount Current	Amount Preceding	C Sh	Net Change During Year Show Decrease	
Line		Account			_	Year	Year	in	(Parenthesis)	
No.	Acct.	(a)	А	В	С	(b)	(c)		(d)	
38		III. WATER TREATMENT EXPENSES								
39		Operation	_	_		10.010				
40	741	Operation supervision and engineering	А	В		12,942	11,424	\$	1,518	
41		Operation supervision, labor and expenses			С		-	\$	-	
42		Operation labor and expenses	А			8,948	23,018	\$	(14,070)	
43		Miscellaneous expenses	А	В		6,101	12,867	\$	(6,766)	
44	744	Chemicals and filtering materials	А	В		5,475	4,425	\$	1,050	
45		Maintenance								
46	746	Maintenance supervision and engineering	А	В		-	-	\$	-	
47	746				С		-	\$	-	
48		Maintenance of structures and improvements	А	В		-	-	\$	-	
49	748	Maintenance of water treatment equipment	А	В		(1)	1,385	\$	(1,386)	
50		Total water treatment expenses				\$ 33,465	\$ 53,119	\$	(19,654)	
51		IV. TRANS. AND DIST. EXPENSES								
52		Operation								
53	751	Operation supervision and engineering	А	В		6,568	12,391	\$	(5,823)	
54	751	Operation supervision, labor and expenses			С		-	\$	-	
55	752	Storage facilities expenses	А			-	-	\$	-	
56	752	Operation labor and expenses		В			-	\$	-	
57	753	Transmission and distribution lines expenses	А			-	-	\$	-	
58	754	Meter expenses	А			-	-	\$	-	
59	755	Customer installations expenses	А			-	-	\$	-	
60	756	Miscellaneous expenses	А			6,845	3,528	\$	3,317	
61		Maintenance								
62	758	Maintenance supervision and engineering	А	В		-	-	\$	-	
63	758	Maintenance of structures and plant			С		-	\$	-	
64	759	Maintenance of structures and improvements	А	В		-	-	\$	-	
65	760	Maintenance of reservoirs and tanks	А	В		-	-	\$	-	
66	761	Maintenance of trans. and distribution mains	А			-	-	\$	-	
67	761	Maintenance of mains		В			-	\$	-	
68	762	Maintenance of fire mains	А			-	-	\$	-	
69	763	Maintenance of services	А			-	-	\$	-	
70	763	Maintenance of other trans. and distribution plant		В			-	\$	-	
71	764	Maintenance of meters	А			-	-	\$	-	
72	765	Maintenance of hydrants	А			-	-	\$	-	
73		Maintenance of miscellaneous plant	А			-	-	\$	-	
74		Total transmission and distribution expenses				\$ 13,413	\$ 15,919	\$	(2,506)	

		SCHEDULE B-2 Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)											
Line         Account         Class         Amount Current         During Year         During Year           100         Acccu         (a)         A         B         C         (b)         (c)         (d)         (d)           775 <b>Operation</b> A         B         C         (b)         (c)         (d)			Respondent should use the group	o of	aco	cour	nts	applicable to its o	clas	S			
No.         Acct.         (a)         A         B         C         (b)         (c)         (d)           75         V. CUSTOREA CCOUNT EXPENSES         Imasterred Customer Expenses         Imastered Customer Expenses         Imaster				C	Clas	s					During Year		
75         V. CUSTOMER ACCOUNT EXPENSES         1         1         1           76         Operation         (12,740)         (59,514)         \$ 46,774           77         790         Transferred Customer Expenses         A         B         -         -         \$         -           77         T30         Supervision         A         B         -         -         \$         -           77         T30         Experv. meter read., other customer acct expenses         A         B         11,677         56,447         \$ (46,770)           80         773         Rustomer records and account expenses         A         B         11,677         56,447         \$ (46,770)           81         773         Ustomer records and account expenses         A         B         -         -         \$         -           83         774         Micellaneous customer account expenses         A         B         C         -         -         \$         -           84         775         Uncollecible accounts         account expenses         A         B         C         -         -         \$         -         -         \$         -           87         R81         Su	Line		Account					Year		Year		in (Parenthesis)	
77         Operation         A         B         (12,740)         (59,514)         \$ 46,774           77         790         771         Supervision         A         B         -         -         \$         -           79         771         Supervision         A         B         -         -         \$         -         -		Acct.		А	В	С		(b)		(c)		(d)	
77       790       Transferred Customer Expenses       1       (12,740)       (59,514)       §       46,774         77       T71       Supervision       A       B       -       -       \$       -         770       T71       Supervision       A       B       -       -       \$       -       \$       -         80       772       Meter reading expenses       A       B       11,677       58,447       \$       (46,770)         81       773       Customer records and accounts expenses       A       B       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -													
778       771       Supervision       A       B       -       -       S       -         787       772       Meter reading expenses       A       B       11,677       58,447       \$       (46,770)         81       773       Customer records and collection expenses       A       B       983       1,067       \$       (48)         82       773       Customer records and accounts expenses       A       B       -       -       \$       -         83       774       Miscellaneous customer account expenses       A       B       -       -       \$       -         84       775       Uncollectibe accounts       X       S       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       -								(10 = 10)		(50 54 ()	•	10 77 1	
771       Superv, meter read., other customer acct expenses       A       B       11,677       58,447       \$ (46,770)         80       772       Meter reading expenses       A       B       11,677       58,447       \$ (46,770)         81       773       Customer records and accounts expenses       B       -       \$ -       \$ -         83       774       Miscellancous customer accounts expenses       A       B       -       \$ -         84       775       Uncollectible accounts       A       B       -       \$ -       \$ -         85       Total customer account expenses       A       B       -       -       \$ -         86       781       Supervision       A       B       -       -       \$ -         97       785       Gemonstrating selling expenses       A       A       475,991       264,864       \$ 211,127         97       785       Merchandising, jobbing and contract work       A       -       -       \$ -         97       786       Mercycled water operation and maint.expenses       \$ 4       -       -       \$ -         98       VII. RECYCLED WATER EXPENSES       -       \$ -       \$ -       \$ -					_			(12,740)		(59,514)		46,774	
80         772         Meter reading expenses         A         B         11,677         58,447         \$ (46,770)           81         773         Customer records and accounts expenses         A         983         1,067         \$ (48)           82         773         Customer records and accounts expenses         A         B         -         \$ -           83         774         Miscellaneous customer accounts expenses         A         B         -         \$ -           84         775         Uncollectible accounts         A         B         -         \$ -           85         Total customer account expenses         A         B         -         \$ -           86         VI. SALES EXPENSES         B         -         \$ -         \$ -           90         781         Supervision         A         B         -         \$ -           91         783         Advertising expenses         A         C         -         \$ -           92         784         Miscellaneous, jobbing and contract work         A         -         -         \$ \$ -           93         785         Merchandising, jobbing and contract work         A         -         -         \$ \$ -	_			А	В	0		-		-	,	-	
81         773         Customer records and collection expenses         A         983         1,067         \$         (84)           82         773         Customer records and accounts expenses         A         A         -         \$         -         -         \$         -         -         \$				^	D	C		44.077		-		-	
82       773       Customer records and accounts expenses       B       -       \$         83       774       Miscellaneous customer accounts expenses       A       B       C       -       \$         84       775       Uncollect/bile accounts       A       B       C       -       \$       -         85       Total customer account expenses       A       B       C       -       -       \$       -         86       VI. SALES EXPENSES       A       B       -       -       \$       -         87       Operation       A       B       -       -       \$       -         97       Total customer account expenses       A       A       475,991       264,864       \$       211,127         90       782       Demonstrating selling expenses       A       A       -       -       \$       -         91       784       Merchandising, lobbing and contract work       A       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       -					в			,				( / /	
83       774       Miscellaneous customer accounts expenses       A       B       -       -       \$         84       775       Uncollectible accounts       A       B       C       -       -       \$         85       Total customer account expenses       \$       (80)       \$       -       \$       -         86       VI. SALES EXPENSES       Image: Control of the customer account expenses       Image: Contro of the customeracustomer account expenses <td></td> <td></td> <td></td> <td>А</td> <td>Р</td> <td></td> <td></td> <td>983</td> <td></td> <td>,</td> <td></td> <td>(84)</td>				А	Р			983		,		(84)	
84         775         Uncollectible accounts         A         B         C         -         -         \$         -         (80)           86         VI. SALES EXPENSES         S         (80)         \$         -         \$         (80)           87         Operation         A         B         -         -         \$         -         \$         -         \$         -         \$         (80)           88         781         Supervision         A         B         -         -         \$         -	-			^	D					-		-	
86         Total customer account expenses         \$ (80) \$         \$ (80)           86         VI. SALES EXPENSES               (80) \$         \$ (80)					B	C		-		-		-	
86         VI. SALES EXPENSES         Image: Control of the second	-	115		~	D	0	\$	- (80)	\$			- (80)	
87         Operation         A         B         -         -         \$         -           98         781         Supervision         A         B         -         -         \$         -           90         782         Demonstrating selling expenses         A         A         475,991         264,864         \$         211,127           91         783         Advertising expenses         A         -         -         \$         -           92         784         Miscellaneous, jobbing and contract work         A         -         -         \$         -           93         785         Merchandising, jobbing and contract work         A         -         -         \$         -           94         Total selse expenses         \$         482,640         \$         268,947         \$         213,693           95         VII. RECYCLED WATER EXPENSES         -         -         -         \$         -         -         \$         -           97         786         Recycled water operation and maint expenses         -         \$         -         -         \$         -         -         \$         -         -         \$         -         - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Ψ</td> <td>(00)</td> <td>Ψ</td> <td></td> <td>Ψ</td> <td>(00)</td>							Ψ	(00)	Ψ		Ψ	(00)	
88         781         Supervision         A         B         -         -         \$         -           89         781         Sales expenses         A         C         -         \$         -           90         782         Demonstrating selling expenses         A         475,991         264,864         \$         211,127           91         783         Advertising expenses         A         6,649         4,083         \$         2,566           92         784         Miscellaneous, jobbing and contract work         A         -         -         \$         -         -         \$         -         -         \$         -         -         \$         -         -         \$         -         -         \$         -         -         \$         -         -         \$         -         -         \$         -         -         \$         -         -         \$         -         -         \$         -         -         \$         -         -         \$         -         -         \$         -         -         \$         -         -         \$         -         -         \$         -         -         \$         -													
89       781       Sales expenses       A       C       -       \$       -         90       782       Demonstrating selling expenses       A       C       -       \$       -         91       783       Advertising expenses       A       6,649       4,083       \$       2,566         92       784       Miscellaneous, jobbing and contract work       A       -       -       \$       -         93       785       Merchandising, jobbing and contract work       A       -       -       \$       -         94       Total sales expenses       \$       482,640       \$       268,947       \$       213,693         95       VII. RECYCLED WATER EXPENSES       -       -       -       \$       -       -       \$       -         96       Operation and maint.expenses       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       100       Doperation       -	-	781		Α	В			-		-	\$	_	
90         782         Demonstrating selling expenses         A         475,991         264,864         \$211,127           91         783         Advertising expenses         A         6,649         4,033         \$2,566           92         784         Miscellaneous, jobbing and contract work         A         -         -         \$         -           93         785         Merchandising, jobbing and contract work         A         -         -         \$         -           94         Total sales expenses         \$482,640         \$ 268,947         \$ 213,693           95         VII. RECYCLED WATER EXPENSES         -         -         \$         -           96         Operation and Maintenance         -         -         \$         -           97         786 Recycled water operation and maint. expenses         \$         \$         \$         \$         -           98         Total recycled water oxpenses         \$         \$         \$         \$         -         \$         -           101         790.1         Allocation of A&G Expenses         A         B         C         1,524,484         1,426,539         \$         97,945           101         790.1         Adminis						С				-		-	
91       783       Advertising expenses       A       6,649       4,083       \$       2,566         92       784       Miscellaneous, jobbing and contract work       A       -       -       \$       -         93       785       Merchandising, jobbing and contract work       A       -       -       \$       -         94       Total sales expenses       \$       482,640       \$       268,947       \$       213,693         95       VII. RECYCLED WATER EXPENSES       -       -       -       \$       -       -       \$       213,693         96       Operation and Maintenance       -       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       -       \$       - <td></td> <td></td> <td></td> <td>А</td> <td></td> <td>Ŭ</td> <td></td> <td>475,991</td> <td></td> <td>264,864</td> <td>,</td> <td>211.127</td>				А		Ŭ		475,991		264,864	,	211.127	
92       784       Miscellaneous, jobbing and contract work       A       -       -       \$       -       -       100       Doparation       -       -       \$       -       -       \$       -       -       100       101       790.1       Allocation of A&G Expenses       A       B       C       15.24.48								,		,		,	
93       785       Merchandising, jobbing and contract work       A       -       -       \$       -         94       Total sales expenses       \$       482,640       \$       268,947       \$       213,693         95       VII. RECYCLED WATER EXPENSES       -       -       \$       -       -       \$       -         96       Operation and Maintenance       -       -       -       \$       -       -       \$       -         98       Total recycled water expenses       \$       -       -       \$       -       -       \$       -         99       VIII. ADMIN. AND GENERAL EXPENSES       \$       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -       -       \$       -	-			-				-		-		_,	
94         Total sales expenses         \$ 482,640         268,947         \$ 213,693           95         VII. RECYCLED WATER EXPENSES         -	93							-		-		-	
95         VII. RECYCLED WATER EXPENSES         Image: Constraint of the system of the	94						\$	482,640	\$	268,947	\$	213,693	
97       786       Recycled water operation and maint. expenses       -       -       -       \$       -         98       Total recycled water expenses       \$										) -			
98         Total recycled water expenses         \$         \$         \$         \$           99         VIII. ADMIN. AND GENERAL EXPENSES         Image: Constraint of the system of the s	96		Operation and Maintenance										
99         VIII. ADMIN. AND GENERAL EXPENSES         Image: Constraint of the system of	97	786	Recycled water operation and maint. expenses					-		-	\$	-	
100         Operation         Image: constraint of the second seco	98		Total recycled water expenses				\$	-	\$	-	\$	-	
101       790.1       Allocation of A&G Expenses       (4,105,027)       (3,830,165)       \$ (274,862)         102       791       Administrative and general salaries       A       B       C       1,524,484       1,426,539       \$ 97,945         103       792       Office supplies and other expenses       A       B       C       353,397       342,131       \$ 11,266         104       793       Property insurance, injuries and damages       B       C       353,397       342,131       \$ 11,266         105       793       Property insurance, injuries and damages       B       C       -       \$ -       \$ -         106       794       Injuries and damages       A       B       C       652,131       619,692       \$ 32,439         108       796       Franchise requirements       A       B       C       8,464       4,835       \$ 3,629         109       797       Regulatory commission expenses       A       B       C       -       \$ -       -       \$ -         110       798       Outside services employed       A       B       C       -       \$ -       -       1       1       1       \$ -       -       -       - <t< td=""><td></td><td></td><td>VIII. ADMIN. AND GENERAL EXPENSES</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>			VIII. ADMIN. AND GENERAL EXPENSES										
102       791       Administrative and general salaries       A       B       C       1,524,484       1,426,539       \$       97,945         103       792       Office supplies and other expenses       A       B       C       353,397       342,131       \$       11,266         104       793       Property insurance       A       A       -       -       \$       -         105       793       Property insurance, injuries and damages       B       C       353,397       342,131       \$       11,266         106       794       Injuries and damages       A       -       -       \$       -         106       794       Injuries and damages       A       B       C       652,131       619,692       \$       32,439         108       796       Franchise requirements       A       B       C       652,131       619,692       \$       36,29         108       796       Butside services employed       A       B       C       -       -       -       16,694       \$       (39,918)         111       798       Miscellaneous other general expenses       B       -       -       -       -       -       -													
103       792       Office supplies and other expenses       A       B       C       353,397       342,131       \$ 11,266         104       793       Property insurance, injuries and damages       B       C       -       \$       -         105       793       Property insurance, injuries and damages       B       C       -       \$       -         106       794       Injuries and damages       A       A       -       143,612       118,941       \$ 24,671         107       795       Employees' pensions and benefits       A       B       C       652,131       619,692       \$ 32,439         108       796       Franchise requirements       A       B       C       -       -       -       -         109       797       Regulatory commission expenses       A       B       C       -       -       -       -       -       -       -       -       -       -       1010       798       Outside services employed       A       B       C       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -												· · /	
104       793       Property insurance       A       -       -       \$       -         105       793       Property insurance, injuries and damages       B       C       -       \$       -         106       794       Injuries and damages       A       143,612       118,941       \$       24,671         107       795       Employees' pensions and benefits       A       B       C       652,131       619,692       \$       32,439         108       796       Franchise requirements       A       B       C       652,131       619,692       \$       32,439         108       796       Franchise requirements       A       B       C       652,131       619,692       \$       32,439         109       797       Regulatory commission expenses       A       B       C       -       -       \$       -       10       786       Miscellaneous other general expenses       B       C       -       -       \$       -       111       798       Miscellaneous other general expenses       A       17,594       17,463       \$       131         114       Maintenance       A       B       C       -       1,658       \$										, ,	· ·	,	
105       793       Property insurance, injuries and damages       B       C       -       \$       -         106       794       Injuries and damages       A       Id3,612       118,941       \$       24,671         107       795       Employees' pensions and benefits       A       B       C       652,131       619,692       \$       32,439         108       796       Franchise requirements       A       B       C       8,464       4,835       \$       3,629         109       797       Regulatory commission expenses       A       B       C       -       -       \$       -         110       798       Outside services employed       A       B       C       -       -       \$       -         111       798       Miscellaneous other general expenses       B       -       -       \$       -         111       798       Miscellaneous general expenses       A       17,594       17,463       \$       131         114       Maintenance       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <td></td> <td></td> <td></td> <td></td> <td>В</td> <td>С</td> <td></td> <td>353,397</td> <td></td> <td>342,131</td> <td></td> <td>11,266</td>					В	С		353,397		342,131		11,266	
106       794       Injuries and damages       A       143,612       118,941       \$ 24,671         107       795       Employees' pensions and benefits       A       B       C       652,131       619,692       \$ 32,439         108       796       Franchise requirements       A       B       C       652,131       619,692       \$ 32,439         108       796       Franchise requirements       A       B       C       8,464       4,835       \$ 3,629         109       797       Regulatory commission expenses       A       B       C       -       \$ -         110       798       Outside services employed       A       B       C       -       \$ -         111       798       Miscellaneous other general expenses       B       -       \$ -       \$ -         112       798       Miscellaneous general expenses       A       I17,594       17,463       \$ 131         114       Maintenance       -       -       -       -       -         113       799       Miscellaneous general expenses       A       B       C       -       16.58       (1,658)         114       Maintenance       19 ant       A	-			А	_			-		-	,	-	
107       795       Employees' pensions and benefits       A       B       C       652,131       619,692       \$       32,439         108       796       Franchise requirements       A       B       C       8,464       4,835       \$       3,629         109       797       Regulatory commission expenses       A       B       C       -       -       \$       -         110       798       Outside services employed       A       B       C       -       -       \$       -         111       798       Miscellaneous other general expenses       B       -       -       \$       -         111       798       Miscellaneous other general operation expenses       B       -       -       \$       -         111       798       Miscellaneous general expenses       A       A       17,594       17,463       \$       131         112       798       Miscellaneous general expenses       A       A       17,594       17,463       \$       131         114       Maintenance       -       -       1,658       \$       (1,658)         115       805       Maintenance of general plant       A       B       C					В	С				-		-	
108       796       Franchise requirements       A       B       C       8,464       4,835       \$ 3,629         109       797       Regulatory commission expenses       A       B       C       -       -       \$       -         110       798       Outside services employed       A       B       C       -       -       \$       -         111       798       Miscellaneous other general expenses       B       -       \$       -       -       \$       -         111       798       Miscellaneous other general operation expenses       B       -       \$       -       -       139,918         111       798       Miscellaneous general expenses       B       -       \$       -								,		,		,	
109       797       Regulatory commission expenses       A       B       C       -       -       \$       -         110       798       Outside services employed       A       A       36,776       76,694       \$ (39,918)         111       798       Miscellaneous other general expenses       B       -       \$       -         111       798       Miscellaneous other general expenses       B       -       \$       -         112       798       Miscellaneous other general operation expenses       C       -       \$       -         113       799       Miscellaneous general expenses       A       17,594       17,463       \$       131         114       Maintenance       -       -       -       -       -       -         115       805       Maintenance of general plant       A       B       C       -       1,658       \$ (1,658)         116       Total administrative and general expenses       \$ (1,368,569)       \$ (1,222,212)       \$ (146,357)         117       XI.       MISCELLANEOUS       -       -       -       -       -         118       810       Customer Surcharges       A       B       C	-							,		,			
110       798       Outside services employed       A       36,776       76,694       \$ (39,918)         111       798       Miscellaneous other general expenses       B       -       \$ -         112       798       Miscellaneous other general operation expenses       C       -       \$ -         112       798       Miscellaneous other general operation expenses       C       -       \$ -         113       799       Miscellaneous general expenses       A       17,594       17,463       \$ 131         114       Maintenance       -       -       -       -       -         115       805       Maintenance of general plant       A       B       C       -       1,658       \$ (1,658)         116       Total administrative and general expenses       \$ (1,368,569)       \$ (1,222,212)       \$ (146,357)         117       XI. MISCELLANEOUS       -       -       -       -       -         118       810       Customer Surcharges       -       -       -       -       -         119       811       Rents       A       B       C       -       -       -         120       812       Administrative expenses transferred - Cr. </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>8,404</td> <td></td> <td>4,835</td> <td></td> <td>3,029</td>								8,404		4,835		3,029	
111       798       Miscellaneous other general expenses       B       -       \$       -         112       798       Miscellaneous other general operation expenses       C       -       \$       -         113       799       Miscellaneous general expenses       A       17,594       17,463       \$       131         114       Maintenance       -       -       -       -       -         115       805       Maintenance of general plant       A       B       C       -       1,658       \$ (1,658)         116       Total administrative and general expenses       \$ (1,368,569)       \$ (1,222,212)       \$ (146,357)         117       XI. MISCELLANEOUS       -       -       -       -         118       810       Customer Surcharges       -       -       -       -         119       811       Rents       A       B       C       -       -       -         120       812       Administrative expenses transferred - Cr.       A       B       C       -       -       \$         121       813       Duplicate charges - Cr.       A       B       C       -       -       \$       -							-	- 26 776		- 76 604		(20.019)	
112       798       Miscellaneous other general operation expenses       C       -       \$       -         113       799       Miscellaneous general expenses       A       17,594       17,463       \$       131         114       Maintenance       -       -       -       -       -         115       805       Maintenance of general plant       A       B       C       -       1,658       \$       (1,658)         116       Total administrative and general expenses       \$       \$       (1,368,569)       \$       (1,222,212)       \$       (146,357)         117       XI.       MISCELLANEOUS       -       -       -       -       -       -       116       -       -       -       -       -       -       -       -       -       -       146,357)       117       XI.       MISCELLANEOUS       -				~				30,770		70,094		(39,910)	
113       799       Miscellaneous general expenses       A       17,594       17,463       \$ 131         114       Maintenance       -       -       -       -         115       805       Maintenance of general plant       A       B       C       -       1,658       \$ (1,658)         116       Total administrative and general expenses       \$ (1,368,569)       \$ (1,222,212)       \$ (146,357)         117       XI. MISCELLANEOUS       -       -       -       -         118       810       Customer Surcharges       -       -       -       -         119       811       Rents       A       B       C       -       -       -         120       812       Administrative expenses transferred - Cr.       A       B       C       -       -       -         121       813       Duplicate charges - Cr.       A       B       C       -       -       -         122       Total miscellaneous       \$ 170,597       \$ 172,298       \$ (1,701)				-	0	C				-		-	
114       Maintenance       -         115       805       Maintenance of general plant       A       B       C       -       1,658       \$ (1,658)         116       Total administrative and general expenses       \$ (1,368,569)       \$ (1,222,212)       \$ (146,357)         117       XI. MISCELLANEOUS       -       -       -       -         118       810       Customer Surcharges       -       -       -       -         119       811       Rents       A       B       C       170,597       172,298       \$ (1,701)         120       812       Administrative expenses transferred - Cr.       A       B       C       -       -       -         121       813       Duplicate charges - Cr.       A       B       C       -       -       \$       -         122       Total miscellaneous       \$ 170,597       \$ 172,298       \$ (1,701)				Δ				17 50/		17 463		- 131	
115       805       Maintenance of general plant       A       B       C       -       1,658       \$ (1,658)         116       Total administrative and general expenses       \$ (1,368,569)       \$ (1,222,212)       \$ (146,357)         117       XI. MISCELLANEOUS       -       -       -       -         118       810       Customer Surcharges       -       -       -       -         119       811       Rents       A       B       C       170,597       172,298       \$ (1,701)         120       812       Administrative expenses transferred - Cr.       A       B       C       -       -       -         121       813       Duplicate charges - Cr.       A       B       C       -       -       \$       -         122       Total miscellaneous       \$ 170,597       \$ 172,298       \$ (1,701)		133			<u> </u>			17,534			Ψ	101	
116         Total administrative and general expenses         \$ (1,368,569)         \$ (1,222,212)         \$ (146,357)           117         XI. MISCELLANEOUS         -		805		А	в	С	-			1 658	\$	(1.658)	
117         XI. MISCELLANEOUS         Image: Constraint of the system         Image:				F.			\$	(1,368,569)	\$				
118       810       Customer Surcharges       -       -       -       \$       -         119       811       Rents       A       B       C       170,597       172,298       \$ (1,701)         120       812       Administrative expenses transferred - Cr.       A       B       C       -       -       \$         121       813       Duplicate charges - Cr.       A       B       C       -       -       \$       -         122       Total miscellaneous       \$       170,597       \$ 172,298       \$ (1,701)				-			-	(1,200,000)	7	(,,,,_,_,_)	-	().0,001)	
119       811       Rents       A       B       C       170,597       172,298       \$ (1,701)         120       812       Administrative expenses transferred - Cr.       A       B       C       -       -       \$ (1,701)         120       813       Duplicate charges - Cr.       A       B       C       -       -       \$ (1,701)         122       Total miscellaneous       \$ 170,597       \$ 172,298       \$ (1,701)		810		-	-		-	-		-	\$	-	
120       812       Administrative expenses transferred - Cr.       A       B       C       -       \$       -         121       813       Duplicate charges - Cr.       A       B       C       -       \$       -         122       Total miscellaneous       \$       170,597       \$       172,298       \$ (1,701)				А	В	С		170.597		172.298		(1.701)	
121         813         Duplicate charges - Cr.         A         B         C         -         \$            122         Total miscellaneous          \$         170,597         \$         172,298         \$         (1,701)								-		-		-	
122         Total miscellaneous         \$ 170,597         \$ 172,298         \$ (1,701)								-		-		-	
							\$	170,597	\$	172,298		(1,701)	
	123		Total operating expenses				\$					67,575	

	SCHEDULE B-4 Account 507 - Taxes Charged During Year										
				DISTRIBUTION OF	TAXES CHARGED						
		Total Taxes	(Show	utility department where	applicable and account	charged)					
		Charged	Water	Nonutility	Other	Capitalized					
Line	Kind of Tax	During Year	(Account 507)	(Account 521)	(Account)	(Omit Account)					
No.	(a)	(b)	(c)	(d)	(e)	(f)					
1	Federal corporate income taxes ("FIT")	\$-	-								
2	CA corp franchise taxes ("CCFT")(current)	\$-	-								
3	Property taxes	\$ 61,788	61,788								
4	Other taxes (details below):	\$-	-								
5	FIT(deferred)	\$-	-								
6	Amortization of ITC (Option 1)	\$-	-								
7	CCFT(deferred)	\$-	-								
8	Payroll taxes	\$ 126,065	126,065								
9	Franchise taxes including licenses & filing fees	\$ 31,315	31,315								
10	Groundwater production assessments (pump taxes)	\$-	-								
11		\$-	-								
12		\$-	-								
13		\$-	-								
14	Total	\$ 219,168	\$ 219,168	\$-	\$-	\$-					

	SCHEDULE A-1a									
		Αссоι	int 1	00.1 - Utility	Pla	nt in Servic	е			
				-	1	A 1 111			1	
1.5				Balance		Additions	(Retirements)	Other Debits		Balance
Line	A t	Title of Account		Beg of Year		During Year	During Year	or (Credits)		End of Year
No.	Acct	(a)		(b)		(c)	(d)	(e)		(f)
1	004	I. INTANGIBLE PLANT	_	4 505					•	1 505
2	301	Organization	_	1,585		-	-	-	\$	1,585
3	302	Franchises and Consents (Schedule A-1c)	_	17,734		-	-	-	\$	17,734
4	303	Other Intangible Plant	•	500,386	•	-	-	-	\$	500,386
5		Total Intangible Plant	\$	519,705	\$	-	\$-	\$ -	\$	519,705
6										
7	000	II. LANDED CAPITAL	<b>^</b>		•		<u>^</u>	<b>*</b>	•	
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		75,681	(96,640)	-	\$	2,637,584
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	\$	75,681	\$ (96,640)	\$-	\$	2,637,584
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		(0)		-	-	-	\$	(0)
26		Total Pumping Plant	\$	(0)	\$	-	\$-	\$-	\$	(0)
27										
28		V. WATER TREATMENT PLANT								
29	331	Structures and Improvements		-		-	-	-	\$	-
30	332	Water Treatment Equipment		-		-	-	-	\$	-
31		Total Water Treatment Plant	\$	-	\$	-	\$-	\$-	\$	-

		Account 100	SCHEDU 0.1 - Utility Pla		Continued)		
Line		Title of Account	Balance Beg of Year	Additions During Year	(Retirements) During Year	Other Debits or (Credits)	Balance End of Year
No.	Acct	(a)	(b)	(c)	(d)	(e)	(f)
32	ACCL	VI. TRANSMISSION AND DIST. PLANT	(d)	(0)	(u)	(e)	(1)
32	341	Structures and Improvements					\$-
33	341	Reservoirs and Tanks		-	-	-	⇒ - \$ -
34	342	Transmission and Distribution Mains		-	-	-	ъ - \$ -
36	343	Fire Mains	-	-	-	-	ъ - \$ -
37	345	Services	-	-		-	\$ - \$ -
38	346	Meters		-	-		\$-
39	347	Meter Installations					\$-
40	348	Hvdrants					\$ -
40	349	Other Transmission and Distribution Plant	151,776				\$ 151,776
42	040	Total Transmission and Distribution Plant	\$ 151,776	\$-	\$-	\$-	\$ 151,776
43			φ τοτ, πο	<b></b>	Ŷ	Ŷ	φ 101,110
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	787,495	(7,976)	_		\$ 779,519
46	372	Office Furniture and Equipment	478.141	34.316	(1.958)		\$ 510,499
47	373	Transportation Equipment	1,205,385	396,909	(9,127)	(47,618)	, ,
48	374	Stores Equipment			- (0,121)	- (11,010)	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$-
50	376	Communication Equipment	14,713	-	-	-	\$ 14.713
51	377	Power Operated Equipment	861,534	(957)	(4,367)	-	\$ 856.210
52	378	Tools, Shop and Garage Equipment	258,588	26.919	(2,261)	-	\$ 283,246
53	379	Other General Plant	165.211	-	-	-	\$ 165.211
54		Total General Plant	\$ 3,771,066	\$ 449,212	\$ (17,713)	\$ (47,618)	\$ 4,154,947
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	\$ 7,101,091	\$ 524,893	\$ (114,353)	\$ (47,618)	\$ 7,464,012

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

	SCHEDULE A-1c Account 302 - Franchises and Consents									
Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year <sup>1</sup> (e)					
1	None									
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	CAS	SH		
			_			
				Balance		Balance
Line		Title of Account		12/31/2024		1/1/2024
No.	Acct.	(a)		(b)		(c)
		RATE BASE				
_			_			
1		Utility Plant	_	4 000 400		4 4 4 0 5 4 0
2		Plant in Service	_	4,826,428		4,442,548
3		Construction Work in Progress General Office Prorate	_	27,425		98,894
4		Total Gross Plant (=Line 2 + Line 3 + Line 4)	¢	1 052 051	¢	-
5		Total Gross Plant (-Line 2 + Line 3 + Line 4)	\$	4,853,854	\$	4,541,442
6		Less Accumulated Depreciation	_			
7		Plant in Service	_	2,188,642		1,897,186
8		General Office Prorate		2,100,042		1,097,100
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$	2,188,642	\$	1,897,186
3			Ψ	2,100,042	Ψ	1,037,100
10		Less Other Reserves				
11		Deferred Income Taxes		177.429		219,373
12		Deferred Investment Tax Credit		-		
13		Other Reserves		-		-
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$	177,429	\$	219,373
			Ť	,	Ŧ	,
15		Less Adjustments				
16		Contributions in Aid of Construction		(23,727)		-
17		Advances for Construction		2,697		2,697
18		Other				
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$	(21,029)	\$	2,697
20		Add Materials and Supplies		84,484		77,202
21		Add Working Cash (=Line 34)		-		-
22		Add General Office, Regions, District Office and CSA allocation		(2,593,295)		(2,499,387)
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).				

	Se Accounts 250, 251, 252, 25	CHEDULE A- 53, 259 - Dep	-	d Amortiza	tion Reserv	es
		Account 250	Account 251 Limited-Term	Account 252 Utility Plant	Account 253	Account 259 Recycled
		Utility	Utility	Acquisition	Other	Water Utility
Line	Item	Plant	Investments	Adjustments	Property	Plant
No.	(a)	(b)	(c)	(d)	(e)	(f)
1	Balance in reserves at beginning of year	1,705,305	401,713	(u) -	- (0)	(1)
2	Add: Credits to reserves during year	1,100,000	101,110			
3	(a) Charged to Account 503	133,739	-			
4	(b) Charged to Account 504	100,700	-			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	-	-			
7	(e) Charged to clearing accounts	58,340				
8	(f) Salvage recovered	(444)	-			
			-			
9	(g) All other credits <sup>1</sup>	1,058	-	•	•	•
10	Total credits	\$ 192,693	\$-	\$-	\$-	\$-
11	Deduct: Debits to reserves during year	0	0			
12	(a) Book cost of property retired	49,646	-			
13	(b) Cost of removal	(2,658)	-			
14	(c) All other debits <sup>1</sup>	-	-			
15	Total debits	\$ 46,989	\$-	\$-	\$-	\$-
16	Balance in reserve at end of year	\$ 1,944,987	\$ 401,713	\$-	\$ -	\$ -
17			· · · · · · · · · · · · · · · · · · ·			
18	State method of determining depreciation cha	arges.		Composite Rate		
19		0		•		
20						
21						
22						
23	Report the depreciation claimed in your Fede	eral Income Tax Re	turn for the vear -	. \$	NOT AVAILABL	E BY DISTRICT
24			,	Ŧ		
24	1/ General reclassifications and rate base ad	iustmonte				
26	1/ General reclassifications and rate base au	Justinents				
20						
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39 40						
39 40 41						
39 40 41 42						
39 40 41						

		Account 250 - An	alysi		es in	Deprecia				
		(This schedule is to be completed	if recor	ds are maintained	showing	depreciation re	eserve by plant accounts	)		
Line No.	Acct.	DEPRECIABLE PLANT (a)		Balance Beginning of Year (b)	R	edits to eserve ing Year . 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		(1,062,206)		(66,256)	-	-	\$	(1,128,462)
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	\$	(1,062,206)	\$	(66,256)	\$-	\$-	\$	(1,128,462)
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		1,056		-	-	-	\$	1,056
17		Total Pumping Plant	\$	1,056	\$	-	\$-	\$-	\$	1,056
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	•	(94,896)	<b>^</b>	-	-	-	\$	(94,896)
34		Total Transmission and Distribution Plant	\$	(99,029)	\$	-	\$-	\$-	\$	(99,029)
35										
36		V. GENERAL PLANT		(00.07.)		(= 0.5.7)				
37	371	Structures and Improvements		(39,281)		(7,608)	-	2,142	\$	(44,748)
38	372	Office Furniture and Equipment	+	(333,299)		(29,141)	-	467	\$	(361,974)
39	373	Transportation Equipment		(460,745)		(58,340)	(51,152)	444	\$	(569,793)
40	374	Stores Equipment	+	-		-	-	-	\$	-
41	375	Laboratory Equipment		(674)		-	-	-	\$	(674)
42	376	Communication Equipment	+	(10,459)		(6)		-		(10,465)
43 44	377	Power Operated Equipment		263,109 (136,028)		(18,929)	447	49		244,677
	378	Tools, Shop and Garage Equipment Other General Plant				(11,799)	-	-		(147,827)
45	379			62,898		-	-	-	\$	62,898
46	390	Other Tangible Property	-	1,507			-	-	\$ ¢	1,507
47 48	391	Water Plant Purchased Total General Plant	¢	107,847	¢	(105 000)	- ¢ (E0.705)	- ¢ 2.101	\$	107,847
48		Total General Plant	\$ \$	(545,125) (1,705,304)		(125,823) (192,079)				(718,552) (1,944,987)
49		IUA	φ	(1,705,304)	φ	(192,079)	φ (30,705)	φ 3,101	φ	(1,944,987)

		SCHEDULI Account 501 - Opera			
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 Commericial 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 Account 502 - Operating Expenses - For C Respondent should use the group of accour	las				ter Utilities		
Line		Account	Class		s	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease	
Line No.	Acct.	Account (a)	АВС		c	(b)	rear (c)	in (Parenthesis) (d)	
1	ACCI.		A	Б	C	(0)	(C)		(u)
2		Operation							
2	701	Operation supervision and engineering	A	В		11,209	8,167	\$	3.042
4	-	Operation supervision, labor and expenses	~	Б	С	11,209	0,107	\$	3,042
5		Operation labor and expenses	A	В	U	1.004	760	\$	244
6		Miscellaneous expenses	A	-		53.784	51.686	<u>Ψ</u> \$	2.098
7		Purchased water including MCBA/supply cost balancing accounts		В	С		51,000	\$	2,030
8	704	Maintenance	~	-	0			Ψ	-
9	706	Maintenance supervision and engineering	Α	в			-	\$	_
10	706	Maintenance of structures and facilities	/ \	-	С		-	\$	
11		Maintenance of structures and improvements	А	В	<u> </u>	-	-	\$	-
12	708		A	-		-	-	\$	-
13		Maintenance of source of supply facilities		В			-	\$	_
14		Maintenance of lake, river and other intakes	Α	-		-	-	\$	_
15		Maintenance of springs and tunnels	A			-	-	\$	-
16		Maintenance of wells	A			-	-	\$	-
17	712	Maintenance of supply mains	А			-	-	\$	-
18		Maintenance of other source of supply plant		В		-	37	\$	(37)
19	-	Total source of supply expense				\$ 65,997	\$ 60,650	\$	5,347
20		II. PUMPING EXPENSES				· /	. ,		,
21		Operation							
22	721	Operation supervision and engineering	А	В		11,209	8,167	\$	3.042
23		Operation supervision labor and expense			С	,	-	\$	-
24	722	Power production labor and expenses	Α			-	-	\$	-
25	722	Power production labor, expenses and fuel		В			-	\$	-
26	723	Fuel for power production	А			-	-	\$	-
27	724	Pumping labor and expenses	Α	В		58,049	52,079	\$	5,970
28	725	Miscellaneous expenses	Α			35,808	41,918	\$	(6,110)
29	726	Fuel or power purchased for pumping	А	В	С	-	-	\$	-
30		Maintenance							
31	729	Maintenance supervision and engineering	А	В		659	(3)	\$	662
32	729	Maintenance of structures and equipment			С		-	\$	-
33	730	Maintenance of structures and improvements		В		-	-	\$	-
34	731	Maintenance of power production equipment	А	В		-	-	\$	-
35	732	Maintenance of power pumping equipment	А	В		58,382	57,153	\$	1,229
36	733	Maintenance of other pumping plant	А	В		-	-	\$	-
37		Total pumping expenses		Τ		\$ 164,107	\$ 159,314	\$	4,793

Ac	coun	SCHEDULE It 502 - Operating Expenses - For Class Respondent should use the group of ac	A	, B	, a		•	Con	tinued)
			Class		s	Amount Current	Amount Preceding	Net Change During Year Show Decrease	
Line		Account				Year	in (Parenthesis)		
No.	Acct.	(a)	A B C		С	(b)	(c) (d)		(d)
38		III. WATER TREATMENT EXPENSES							
39		Operation	_	_					
40	741	Operation supervision and engineering	А	В		11,209	8,167	\$	3,042
41	741	Operation supervision, labor and expenses			С		-	\$	-
42	742	Operation labor and expenses	А	_		31,762	28,916	\$	2,846
43	743	Miscellaneous expenses	Α	В		1,774	4,589	\$	(2,815)
44	744	Chemicals and filtering materials	А	В	<u> </u>	440	767	\$	(327)
45		Maintenance							
46	746	Maintenance supervision and engineering	А	В		-	-	\$	-
47		Maintenance of structures and equipment			С		-	\$	-
48		Maintenance of structures and improvements	А	В		-	-	\$	-
49	748	Maintenance of water treatment equipment	А	В		34,608	30,637	\$	3,971
50		Total water treatment expenses				\$ 79,793	\$ 73,076	\$	6,717
51		IV. TRANS. AND DIST. EXPENSES							
52		Operation							
53	751	Operation supervision and engineering	А	В		35,262	11,314	\$	23,948
54	751	Operation supervision, labor and expenses			С		-	\$	-
55	752	Storage facilities expenses	А			-	-	\$	-
56	752	Operation labor and expenses		В			-	\$	-
57	753	Transmission and distribution lines expenses	А			152	640	\$	(488)
58	754	Meter expenses	А			-	-	\$	-
59	755	Customer installations expenses	А			-	(5)	\$	5
60	756	Miscellaneous expenses	А			51,297	60,505	\$	(9,208)
61		Maintenance							
62	758	Maintenance supervision and engineering	А	В		-	-	\$	-
63		Maintenance of structures and plant			С		-	\$	-
64	759	Maintenance of structures and improvements	А	В		-	-	\$	-
65		Maintenance of reservoirs and tanks	А	В		-	-	\$	-
66	761	Maintenance of trans. and distribution mains	А			(1,554)	1,600	\$	(3,154)
67	761	Maintenance of mains		В			-	\$	-
68	-	Maintenance of fire mains	А			-	-	\$	-
69	763	Maintenance of services	А			76	71	\$	5
70		Maintenance of other trans. and distribution plant		В			-	\$	-
71		Maintenance of meters	А			25	-	\$	25
72		Maintenance of hydrants	А			-	70	\$	(70)
73	766	Maintenance of miscellaneous plant	А			-	-	\$	-
74		Total transmission and distribution expenses				\$ 85,258	\$ 74,195	\$	11,063

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												
			С		Class		Amount Current		Amount Preceding		Net Change During Year Show Decrease	
Line		Account					Year		Year		in (Parenthesis)	
No.	Acct.	(a)	А	в	С		(b)		(c)		(d)	
75				_	-		(-)		(-)		(-/	
76		Operation										
77	790	Transferred Customer Expenses					2,813		(4,314)	\$	7,127	
78	771	Supervision	А	В			-		-	\$	-	
79	771	Superv., meter read., other customer acct expenses			С				-	\$	-	
80	772	Meter reading expenses	А	В			(2,940)		3,861	\$	(6,801)	
81	773	Customer records and collection expenses	А				127		454	\$	(327)	
82		Customer records and accounts expenses		В					-	\$	-	
83	774	Miscellaneous customer accounts expenses	А				-		-	\$	-	
84	775	Uncollectible accounts	А	В	С		-		-	\$	-	
85		Total customer account expenses				\$	-	\$	1	\$	(1)	
86		VI. SALES EXPENSES										
87		Operation										
88	781	Supervision	А	В			-		-	\$	-	
89	781	Sales expenses			С				-	\$	-	
90	782	Demonstrating selling expenses	А				550,505		387,759	\$	162,746	
91		Advertising expenses	А				8,250		(3,800)	\$	12,050	
92		Miscellaneous, jobbing and contract work	А				-		-	\$	-	
93	785	Merchandising, jobbing and contract work	А				-		-	\$	-	
94		Total sales expenses				\$	558,755	\$	383,959	\$	174,796	
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		Allocation of A&G Expenses					(4,485,692)	-	(4,036,394)		(449,298)	
102		Administrative and general salaries	Α	В	С		1,297,541		1,385,661	\$	(88,120)	
103		Office supplies and other expenses	Α	В	С		241,363		239,200	\$	2,163	
104		Property insurance	А	_	_		-		-	\$	-	
105		Property insurance, injuries and damages		В	С		105.000		-	\$	-	
106		Injuries and damages	A	_		<u> </u>	135,888		127,512	\$	8,376	
107		Employees' pensions and benefits	A	B	C	<u> </u>	590,564		693,871	\$	(103,307)	
108		Franchise requirements	A	В	С	<u> </u>	3,185		6,375	\$	(3,190)	
109		Regulatory commission expenses	A	В	С		-		-	\$	-	
110		Outside services employed	A	В			637,042		210,935		426,107	
111		Miscellaneous other general expenses	-	Б	<u> </u>	-			-	\$	-	
112		Miscellaneous other general operation expenses	^		С	-	2,783		- 2 00F	\$ ¢	-	
113	199	Miscellaneous general expenses Maintenance	A			-	2,103		2,985	\$	(202)	
114	805	Maintenance Maintenance of general plant	А	В	С		82,263		- 9,840	¢	72,423	
115 116	000	Total administrative and general expenses	~	D		\$	(1,495,063)	\$	(1,360,015)	\$ \$	(135,048)	
			<u> </u>			φ	(1,480,000)	Ψ	(1,000,010)	φ	(133,040)	
117	010	XI. MISCELLANEOUS	-							¢		
118	810 811	Customer Surcharges Rents	^	В			- 142,742		-	\$	-	
119	-	Administrative expenses transferred - Cr.	A	B	C C		142,742		109,851	\$ \$	32,891	
120		Duplicate charges - Cr.	A		_		-		-		-	
121 122	813	Duplicate charges - Cr. Total miscellaneous	А	В	С	\$	- 142,742	\$	- 109,851	\$ \$	- 32,891	
122			<u> </u>			ֆ \$	(398,411)					
123		Total operating expenses				φ	(390,411)	φ	(498,969)	φ	100,558	

	SCHEDULE B-4 Account 507 - Taxes Charged During Year										
			DISTRIBUTION OF TAXES CHARGED								
		Total Taxes	(Show u	utility department where	applicable and account	charged)					
		Charged	Water	Water Nonutility Other							
Line	Kind of Tax	During Year	(Account 507)	(Account 521)	(Account)	(Omit Account)					
No.	(a)	(b)	(c)	(d)	(e)	(f)					
1	Federal corporate income taxes ("FIT")	\$-	-								
2	CA corp franchise taxes ("CCFT")(current)	\$-	-								
3	Property taxes	\$ 30,500	30,500								
4	Other taxes (details below):	\$-	-								
5	FIT(deferred)	\$-	-								
6	Amortization of ITC (Option 1)	\$-	-								
7	CCFT(deferred)	\$-	-								
8	Payroll taxes	\$ 124,031	124,031								
9	Franchise taxes including licenses & filing fees	\$ 12,634	12,634								
10	Groundwater production assessments (pump taxes)	\$-	-								
11		\$-	-								
12		\$-	-								
13		\$-	-								
14	Total	\$ 167,165	\$ 167,165	\$-	\$-	\$-					