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Attachment 4

SCHEDULE A
BALANCE SHEET
Assets and Other Debits

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1		**UTILITY PLANT**		
2	101	Sewer Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	5,340,772
3	101.1	Sewer Plant in Service - SDWBA/SRF	A-1, A-1b	-
4	101.2	Sewer Plant in Service - Grant Funds	A-1, A-1c	-
5	101.3	Sewer Plant in Service - Other	A-1	-
6	103	Sewer Plant Held for Future Use	A-1	-
7	104	Sewer Plant Purchased or Sold	A-1	-
8	105	Construction Work in Progress - Sewer Plant	A-1	-
9	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-
10	105.2	Construction Work in Progress - Grant Funds	A-1	-
11	105.3	Construction Work in Progress - Other	A-1	-
12	114	Sewer Plant Acquisition Adjustments	A-1	-
13		Total Utility Plant		$ 5,340,772
14	108	Accumulated Depreciation of Sewer Plant	A-2	(2,915,793)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-2	-
16	108.2	Accumulated Depreciation of Sewer Plant - Grant Funds	A-2	-
17	108.3	Accumulated Depreciation of Sewer Plant - Other	A-2	-
18		Total Accumulated Depreciation/Amortization		$(2,915,793)
19		Net Utility Plant		$ 2,424,979
20				
21		**INVESTMENTS**		
22	121	Non-utility Property and Other Assets		
23	122	Accumulated Depreciation of Non-Sewer Utility Property	A-2	-
24		Net non-utility property		$ -
25	123	Investments in Affiliated Companies		
26	124	Other Investments		
27		Total Investments		$ -
28				
29		**CURRENT AND ACCRUED ASSETS**		
30	131	Cash		108,198
31	132	Cash - Special Deposits		
32	141	Accounts Receivable - Customers		
33	142	Receivables from Affiliated Companies		
34	143	Accumulated Provision for Uncollectible Accounts		
35	151	Materials and Supplies		11,565
36	174	Other Current Assets		4,257
37		Total current and accrued assets		$ 124,020
38				
39	180	Deferred Charges		
40	181	Accumulated Deferred Income Tax Assets		
41				
42		**Total Assets and Other Debits**		$ 2,548,999

SCHEDULE A
BALANCE SHEET
Liabilities and Other Credits

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1		**CORPORATE CAPITAL AND RETAINED EARNINGS**		
2	201	Common Stock	A-3	-
3	204	Preferred Stock	A-4	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-6	461,238
5	211	Other Paid-in Capital	A-7	-
6	215	Retained Earnings	A-8	-
7		Total corporate capital and retained earnings		$ 461,238
8				
9		**PROPRIETARY CAPITAL**		
10	218	Proprietary Capital	A-9	-
11				
12		**LONG TERM DEBT**		
13	224	Long-term Debt	A-10	-
14				
15		**CURRENT AND ACCRUED LIABILITIES**		
16	230	Payables to Affiliated Companies		
17	231	Accounts Payable		27,034
18	232	Short-term Notes Payable		
19	233	Customer Deposits		
20	236	Taxes Accrued		5,407
21	237	Interest Accrued		
22	241	Other Current Liabilities		11,009
23		Total current and accrued liabilities		$ 43,450
24				
25		**DEFERRED CREDITS**		
26	252	Advances for Construction	F	-
27	253	Other Credits		5,122
28	255	Accumulated Deferred Investment Tax - Credits		
29	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation		
30	283	Accumulated Deferred Income Tax Liabilities		
31		Total deferred credits		$ 5,122
32				
33		**CONTRIBUTIONS IN AID OF CONSTRUCTION**		
34	265	Contributions in Aid of Construction		4,814,500
35	272	Accumulated Amortization of Contributions (negative number)		(2,775,311)
36		Net Contributions in Aid of Construction		$ 2,039,189
37		**Total Liabilities and Other Credits**		$ 2,548,999

SCHEDULE A-1
SEWER UTILITY PLANT

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Sewer Plant in Service (Sch A-1a)	5,266,581	76,262	(2,071)	-	$ 5,340,772
2	101.1	Sewer Plant In Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	$ -
3	101.2	Sewer Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	$ -
4	101.3	Sewer Plant In Service - Other					$ -
5	103	Sewer Plant Held for Future Use					$ -
6	104	Sewer Plant Purchased or Sold					$ -
7	105	Construction Work in Progress - Sewer Plant					$ -
8	105.1	Construction Work in Progress - SDWBA/SRF					$ -
9	105.2	Construction Work in Progress - Grant Funds					$ -
10	105.3	Construction Work in Progress - Other					$ -
11	114	Sewer Plant Acquisition Adjustments					$ -
12		**Total utility plant**	$ 5,266,581	$ 76,262	$ (2,071)	$ -	$ 5,340,772

*** Debit or credit entries should be explained by footnotes or supplementary schedules**

SCHEDULE A-1a
Account 101 - Sewer Plant in Service (Excluding SDWBA/SRF, Grant Funds)

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		**NON-DEPRECIABLE PLANT**					
2	301	Intangible Plant	2,669				$ 2,669
3	303	Land					$ -
4		Total non-depreciable plant	$ 2,669	$ -	$ -	$ -	$ 2,669
5							
6		**DEPRECIABLE PLANT**					
7	304	Structures	55,251	27,217			$ 82,468
8	307	Wells		22,484			$ 22,484
9	311	Pumping Equipment	273,953	23,384			$ 297,337
10	317	Other Sewer Source Plant					$ -
11	320	Sewer Treatment Plant	3,200,000				$ 3,200,000
12	330	Reservoirs, Tanks and Standpipes					$ -
13	331	Sewer Mains	1,504,500				$ 1,504,500
14	333	Services and Meter Installations					$ -
15	334	Meters					$ -
16	335	Hydrants					$ -
17	339	Other Equipment	218,635		(498)		$ 218,137
18	340	Office Furniture and Equipment	11,573	3,177	(1,573)		$ 13,177
19	341	Transportation Equipment					$ -
20		Total depreciable plant	$ 5,263,912	$ 76,262	$ (2,071)	$ -	$ 5,338,103
21		**Total sewer plant in service**	$ 5,266,581	$ 76,262	$ (2,071)	$ -	$ 5,340,772

*** Debit or credit entries should be explained by footnotes or supplementary schedules**

SCHEDULE A-1b
Account 101.1 - Sewer Plant in Service - SDWBA/SRF

N/A

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		**NON-DEPRECIABLE PLANT**					
2	301	Intangible Plant					$ -
3	303	Land					$ -
4		Total non-depreciable plant	$ -	$ -	$ -	$ -	$ -
5							
6		**DEPRECIABLE PLANT**					
7	304	Structures					$ -
8	307	Wells					$ -
9	311	Pumping Equipment					$ -
10	317	Other Sewer Source Plant					$ -
11	320	Sewer Treatment Plant					$ -
12	330	Reservoirs, Tanks and Sandpipes					$ -
13	331	Sewer Mains					$ -
14	333	Services and Meter Installations					$ -
15	334	Meters					$ -
16	335	Hydrants					$ -
17	339	Other Equipment					$ -
18	340	Office Furniture and Equipment					$ -
19	341	Transportation Equipment					$ -
20		Total depreciable plant	$ -	$ -	$ -	$ -	$ -
21		**Total sewer plant in service**	$ -	$ -	$ -	$ -	$ -

*** Debit or credit entries should be explained by footnotes or supplementary schedules**

SCHEDULE A-1c
Account 101.2 - Sewer Plant in Service - Grant Funds

N/A

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		**NON-DEPRECIABLE PLANT**					
2	301	Intangible Plant					$ -
3	303	Land					$ -
4		Total non-depreciable plant	$ -	$ -	$ -	$ -	$ -
5							
6		**DEPRECIABLE PLANT**					
7	304	Structures					$ -
8	307	Wells					$ -
9	311	Pumping Equipment					$ -
10	317	Other Sewer Source Plant					$ -
11	320	Sewer Treatment Plant					$ -
12	330	Reservoirs, Tanks and Sandpipes					$ -
13	331	Sewer Mains					$ -
14	333	Services and Meter Installations					$ -
15	334	Meters					$ -
16	335	Hydrants					$ -
17	339	Other Equipment					$ -
18	340	Office Furniture and Equipment					$ -
19	341	Transportation Equipment					$ -
20		Total depreciable plant	$ -	$ -	$ -	$ -	$ -
21		**Total sewer plant in service**	$ -	$ -	$ -	$ -	$ -

*** Debit or credit entries should be explained by footnotes or supplementary schedules**

SCHEDULE A-2
Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 108 Accumulated Depreciation of Sewer Plant (b)	Account 108.1 Accumulated Amortization of SDWBA/SRF (c)	Account 108.2 Accumulated Depreciation of Sewer Plant - Grant Funds (d)	Account 108.3 Accumulated Depreciation of Sewer Plant - Other (e)	Account 122 Accumulated Depreciation of Non-Sewer Utility Property (f)
1	Balance in reserves at beginning of year	2,755,410				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	145,591				
4	(b) Charged to Account 403	16,863				
5	(c) Charged to Account 407					
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	$ 162,454	$ -	$ -	$ -	$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(2,071)				
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	$ (2,071)	$ -	$ -	$ -	$ -
16	Balance in reserve at end of year	$ 2,915,793	$ -	$ -	$ -	$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %					
19	S/L					
20	(2) EXPLANATION OF ALL OTHER CREDITS:					
21	N/A					
22						
23						
24						
25						
26	(3) EXPLANATION OF ALL OTHER DEBITS:					
27	N/A					
28						
29						
30						
31						
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION					
33	(a) Straight line					
34	(b) Liberalized					
35	(1) Sum of the years digits					
36	(2) Double declining balance					
37	(3) Other					
38	(c) Both straight line and liberalized	X				

SCHEDULE A-3
Account 201 - Common Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding[1] (d)	Balance End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Common			1,000	$ -		$ -
2					$ -		$ -
3					$ -		$ -
4					$ -		$ -
5					$ -		$ -
6				Total	$ -		$ -

[1] After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-4
Account 204 - Preferred Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding[1] (d)	Balance End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	N/A						
2							
3							
4							
5							
6				Total	$ -		$ -

[1] After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-5
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	Charles M. Baker	1,000		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	1,000	Total number of shares	-

SCHEDULE A-6
Account 206 - Subchapter S Corporation Accumulated Adjustments Account

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	390,077
2	Credit:	
3	Net Income	71,161
4	Accounting Adjustments	
5	Total Credits	$ 71,161
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10	Total Debits	$ -
11	Balance end of year	$ 461,238

SCHEDULE A-7
Account 211 - Other Paid in Capital (Corporations only)

Line No.	Description of Items (a)	Balance End of Year (b)
1	N/A	
2		
3		
4		
5	Total	$ -

SCHEDULE A-8
Account 215 - Retained Earnings
(Corporations Only)

N/A

Line No	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	$ -
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	-
15	Balance end of year	$ -

SCHEDULE A-9
Account 218 - Proprietary Capital
(Sole Proprietor or Partnership)

N/A

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	$ -
7	Less: Debits	
8	Net losses	
9	218.1 Proprietary Drawings	
10	Other debits (detail):	
11		
12		
13	Total Debits	$ -
14	Balance end of year	$ -

SCHEDULE A-10
Account 224 - Long-Term Debt

N/A

Line No.	Lender, CPUC Order No. (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1							
2							
3							
4							
5							
6							
7							
8			Total	$ -		$ -	$ -

SCHEDULE B
INCOME STATEMENT

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		**UTILITY OPERATING INCOME**		
2	400	Operating Revenues	B-1	585,508
3				
4		**OPERATING REVENUE DEDUCTIONS**		
5	401	Operating Expenses	B-2	472,962
6	403	Depreciation Expense	A-2	16,863
7	407	SDWBA/SRF Loan Amortization Expense	A-2	-
8	408	Taxes Other Than Income Taxes	B-3	18,245
9	409	State Corporate Income Tax Expense	B-3	6,277
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		$ 514,347
12		Total utility operating income		$ 71,161
13				
14		**OTHER INCOME AND DEDUCTIONS**		
15	421	Non-Utility Income	B-4	-
16	426	Miscellaneous Non-Utility Expense	B-4	-
17	427	Interest Expense (excluding SDWBA)	B-5	-
18	427	Interest Expense (SDWBA)	B-5	-
19		Total other income and deductions		$ -
20		Net income		$ 71,161

SCHEDULE B-1
Account 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		**SEWER SERVICE REVENUES**	
2	460	Unmetered sewer revenue	
3		460.1 Residential, Single-family, Multiple Dwelling Units	569,041
4		460.2 Commercial and Miscellaneous	16,467
5		460.3 Large Sewer Users	
6		460.4 Safe Drinking Water Bond/SRF Surcharge	
7		460.5 Other Unmetered Revenue	
8		Subtotal	$ 585,508
9			
10	462	Fire protection and hydrant revenue	
11		462.1 Public Fire Protection	
12		462.2 Private Fire Protection	
13		Subtotal	$ -
14			
15	465	Irrigation revenue	
16			
17	470	Metered sewer revenue	
18		470.1 Residential, Single-family, Multiple Dwelling Units	
19		470.2 Commercial and Multi-residential Master Metered	
20		470.3 Large Sewer Users	
21		470.4 Safe Drinking Water Bond Surcharge	
22		470.5 Other Metered Revenues	
23		Subtotal	$ -
24		Total sewer service revenues	$ 585,508
25			
26	480	Other sewer revenue	
27		Total Operating Revenues	$ 585,508

SCHEDULE B-2
Account 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		**PLANT OPERATION AND MAINTENANCE EXPENSES**	
2		**VOLUME RELATED EXPENSES**	
3	610	Purchased Sewer	
4	615	Power	30,775
5	618	Other Volume Related Expenses	8,584
6		Total volume related expenses	$ 39,359
7			
8		**NON-VOLUME RELATED EXPENSES**	
9	630	Employee Labor	204,652
10	640	Materials	52,917
11	650	Contract Work	62,098
12	660	Transportation Expense	2,413
13	664	Other Plant Maintenance Expenses	1,582
14		Total non-volume related expenses	$ 323,662
15		Total plant operation and maintenance exp.	$ 363,021
16			
17		**ADMINISTRATIVE AND GENERAL EXPENSES**	
18	670	Office Salaries	-
19	671	Management Salaries	10,000
20	674	Employee Pensions and Benefits	17,041
21	676	Uncollectible Accounts Expense	961
22	678	Office Services and Rentals	8,104
23	681	Office Supplies and Expenses	5,092
24	682	Professional Services	16,207
25	684	Insurance	18,613
26	688	Regulatory Compliance Expense	8,239
27	689	General Expenses	25,684
28		Total administrative and general expenses	$ 109,941
29	800	Expenses Capitalized - Credit (Optional)	
30	900	Clearing Accounts (Optional)	
31		Net administrative and general expense	$ 109,941
32		Total Operating Expenses	$ 472,962

SCHEDULE B-3
Accounts 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Distribution of Taxes Charged: Sewer (b)	Distribution of Taxes Charged: Nonutility (c)	Total Taxes Charged During Year (d)
1	408 Taxes other than income taxes:			
2	408.1 Property taxes			$ -
3	408.2 Payroll taxes	17,308		$ 17,308
4	408.3 Other taxes and licenses	937		$ 937
5	Total taxes other than income taxes	$ 18,245	$ -	$ 18,245
6				
7	409 State corporate income tax	6,277		$ 6,277
8	410 Federal corporate income tax			$ -
9	Total income taxes	$ 6,277	$ -	$ 6,277
10				
11	Total	$ 24,522	$ -	$ 24,522

SCHEDULE B-4
Accounts 421, 426 - Income and Expense from Non-Utility Operations

Line No.	Description (a)	Non-Utility Income Acct. 421 (b)	Miscellaneous Non-Utility Expense Acct. 426 (c)
1	N/A		
2			
3			
4			
5		$ -	$ -

SCHEDULE B-5
Account 427 - Interest Expense

N/A

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	
2	Interest on other (give details below):	
3		
4		
5		
6		
7		
8		
9		
10		$ -